

# **Maine Health Data Organization Hospital Financial Information Part III**

## **2011 – 2015 All Financial Information by Hospital**

Includes tables containing *all* data elements and ratios for each of Maine's non-governmental hospitals.

## Maine Health Data Organization Hospital Financial Data Release Notes - June 19, 2017

### Hospital Mergers/Acquisitions:

**Parkview Adventist Medical Center** – On 06/16/2015 Parkview filed bankruptcy and was acquired by **Mid Coast Hospital** effective 8/21/2015. Last financial data reporting year for Parkview was FY 2014 (see [https://mhdo.maine.gov/hosp\\_fins\\_previous.htm](https://mhdo.maine.gov/hosp_fins_previous.htm)).

**St. Andrews Hospital & Miles Memorial Hospital** – On 10/01/2013, St. Andrews Hospital and Miles Memorial Hospital merged to form a new entity called **LincolnHealth**. Last financial data reporting year for St. Andrews Hospital and Miles Memorial Hospital was FY 2013 (see [https://mhdo.maine.gov/hosp\\_fins\\_previous.htm](https://mhdo.maine.gov/hosp_fins_previous.htm)).

**Southern Maine Medical Center & Henrietta Goodall Hospital** – On 01/01/2014, Henrietta Goodall Hospital and Southern Maine Medical Center merged to form a new entity called **Southern Maine Health Care**. Last financial reporting year for Goodall Hospital & Southern Maine Medical Center was FY 2013 (see [https://mhdo.maine.gov/hosp\\_fins\\_previous.htm](https://mhdo.maine.gov/hosp_fins_previous.htm)).

**Spring Harbor Hospital** - On 04/01/2014 Spring Harbor Hospital (a nonprofit psychiatric hospital) was merged with three nonprofit community health agencies, Maine Mental Health Partners, Community Counseling Center, Counseling Services, Inc., and Mid-Coast Mental Health Center. This merger of the five organizations formed to a single, unified corporate entity known as **Maine Behavioral Healthcare**. Maine Behavioral Healthcare was created to provide an integrated continuum of comprehensive, coordinated behavioral healthcare for Maine residents of all ages and serves in multiple locations throughout southern, western, and mid-coast Maine. Maine Behavioral is a member of the MaineHealth system and allied with Maine Medical Center's Department of Psychiatry, Southern Maine Health Care's Behavioral Health Services, and Pen Bay Medical Center's Department of Psychiatry. Last financial data reporting year for Spring Harbor Hospital was FY 2013 (see [https://mhdo.maine.gov/hosp\\_fins\\_previous.htm](https://mhdo.maine.gov/hosp_fins_previous.htm)).

### Fiscal Year End Date Changes:

**Franklin Memorial Hospital** changed its FYE from 6/30 to 9/30 on 10/1/2014

**York Hospital** changed its FYE from 6/30 to 12/31 on 07/01/2014.

**Mercy Hospital** changed its FYE from 12/31 to 9/30 on 10/1/2013

**Penobscot Bay Medical Center** changed its FYE from 3/31 to 9/30 on 10/1/2011

**Blue Hill Memorial Hospital** changed its FYE from 3/31 to 9/30 on 10/1/2010

### Hospital Peer Group Changes:

**Stephens Memorial** changed from Peer Group D to Peer Group E in FY 2011.

### Maine Hospital Designation

August 31, 2016

Hospital Name	Peer Group
Acadia Hospital Corporation	F
Aroostook Medical Center, The (TAMC)	B
Blue Hill Memorial Hospital	E
Bridgton Hospital	E
Calais Regional Hospital	E
Cary Medical Center	C
Central Maine Medical Center	A
Charles A. Dean Memorial Hospital	E
Down East Community Hospital	E
Eastern Maine Medical Center	A
Franklin Memorial Hospital	C
Houlton Regional Hospital	E
Inland Hospital	D
LincolnHealth	E
Maine Behavioral Healthcare	F
Maine Coast Memorial Hospital	C
Maine Medical Center	A
MaineGeneral Medical Center	A
Mayo Regional Hospital	E
Mercy Hospital	B
Mid Coast Hospital	B
Millinocket Regional Hospital	E
Mount Desert Island Hospital	E
New England Rehabilitation Hospital	G
Northern Maine Medical Center	D
Penobscot Bay Medical Center	B
Penobscot Valley Hospital	E
Redington-Fairview General Hospital	E
Rumford Community Hospital	E
Sebasticook Valley Hospital	E
Southern Maine Health Care	B
St. Joseph Hospital	B
St. Mary's Regional Medical Center	B
Stephens Memorial Hospital	E
Waldo County General Hospital	E
York Hospital	B

## Maine Health Data Organization Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>15,731,485</b>	<b>16,896,370</b>	<b>20,158,972</b>	<b>24,410,672</b>	<b>28,102,770</b>
Cash and Investment	11,483,440	13,458,683	16,435,229	18,298,204	21,261,811
Current Assets Whose Use is Limited	377,250	377,234	377,033	377,377	344,933
Net Patient Accounts Receivable	1,785,791	1,797,630	2,291,383	2,944,772	3,181,978
Due from Affiliates	294,439	225,547	269,231	219,634	337,104
Third Party Settlements Receivable	268,433	241,461	25,358	2,168,844	2,641,922
Other Accounts Receivable	295,540	122,776	104,393	72,181	63,561
Inventory	210,772	146,188	138,513	154,746	155,730
Other Current Assets	1,015,820	526,851	517,832	174,914	115,731
<b>Total Non-Current Assets</b>	<b>25,340,886</b>	<b>29,940,462</b>	<b>23,645,859</b>	<b>24,110,398</b>	<b>23,507,249</b>
Trustee Held Investments	10,519	26,727	30,646	25,156	34,776
Board Designated and Undesignated Investments	12,223,170	12,064,296	12,104,283	12,158,641	11,813,820
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	3,079,417	7,993,657	1,619,294	1,369,384	1,126,863
Gross Property, Plant and Equipment (PP&E)	29,981,939	30,932,848	31,812,297	33,442,070	34,361,410
Accumulated Depreciation	19,954,159	21,077,066	21,920,661	22,884,853	23,829,620
Net Property, Plant and Equipment (PP&E)	10,027,780	9,855,782	9,891,636	10,557,217	10,531,790
<b>Total Unrestricted Assets</b>	<b>41,072,371</b>	<b>46,836,832</b>	<b>43,804,831</b>	<b>48,521,070</b>	<b>51,610,019</b>
<b>Total Current Liabilities</b>	<b>9,226,759</b>	<b>12,433,239</b>	<b>6,579,691</b>	<b>13,572,988</b>	<b>15,537,960</b>
Current Long Term Debt (LTD)	1,063,681	1,093,133	1,087,809	1,125,000	1,078,368
Accounts Payable and Accrued Expenses	3,563,391	3,507,997	3,802,618	4,153,323	3,954,742
Estimated Third Party Settlements	4,394,821	7,582,518	1,503,067	7,851,974	10,181,181
Due to Affiliate	204,866	249,591	186,197	442,691	323,669
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>24,215,793</b>	<b>23,977,897</b>	<b>21,534,539</b>	<b>19,527,056</b>	<b>20,146,608</b>
Long Term Debt	10,119,774	8,958,804	7,803,159	6,610,323	5,631,071
Estimated Third Party Settlements	5,128,067	5,698,286	5,237,097	4,569,580	5,179,119
Due to Affiliate	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	8,967,952	9,320,807	8,494,283	8,347,153	9,336,418
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>7,629,818</b>	<b>10,425,696</b>	<b>15,690,601</b>	<b>15,421,026</b>	<b>15,925,451</b>
<b>Total Liabilities &amp; Equity</b>	<b>41,072,370</b>	<b>46,836,832</b>	<b>43,804,831</b>	<b>48,521,070</b>	<b>51,610,019</b>
<b>Total Restricted Assets</b>	<b>442,524</b>	<b>346,471</b>	<b>436,839</b>	<b>431,768</b>	<b>301,295</b>
Cash and Investments	442,524	346,471	436,839	431,768	301,295
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>442,524</b>	<b>346,471</b>	<b>436,839</b>	<b>431,768</b>	<b>301,295</b>
<b>Total Restricted Fund Balance</b>	<b>442,524</b>	<b>346,471</b>	<b>436,839</b>	<b>431,768</b>	<b>301,295</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	369,362	265,889	345,507	318,766	149,093
Permanently Restricted Net Assets	73,162	80,582	91,332	113,002	152,202

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>85,704,944</b>	<b>77,280,048</b>	<b>76,606,357</b>	<b>81,776,993</b>	<b>91,170,014</b>
Gross Inpatient Service Revenue	57,309,366	50,138,034	50,263,405	54,714,160	57,446,196
Gross Outpatient Service Revenue	28,395,578	27,142,014	26,342,952	27,062,833	33,723,818
Free Care (Charity Care)	17,893,240	15,943,288	14,992,945	9,121,000	12,933,611
Bad Debt (Provision for Bad Debt)	2,303,202	2,089,682	3,945,685	2,486,371	2,988,273
Contractuals	19,358,101	14,899,956	13,698,827	22,751,066	27,325,679
Changes in Prior Year Estimated/Final Settlements	(1,418,523)	(552,604)	(3,489,323)	701,938	(779,881)
Net Patient Service Revenue	47,568,924	44,899,726	47,458,223	46,716,618	48,702,332
Other Operating Revenue	2,249,659	2,897,657	2,681,941	2,991,136	2,777,441
<b>Total Operating Revenue</b>	<b>49,818,583</b>	<b>47,797,383</b>	<b>50,140,164</b>	<b>49,707,754</b>	<b>51,479,773</b>
<b>Total Operating Expenses</b>	<b>47,663,626</b>	<b>45,731,719</b>	<b>45,390,628</b>	<b>48,563,198</b>	<b>49,069,606</b>
Depreciation and Amortization	1,175,452	1,137,349	1,041,768	986,903	1,033,660
Interest	447,848	434,305	391,841	351,771	312,605
Advertising Expenses	19,929	21,834	30,619	38,461	9,169
Allowed Advertising Expenses	11,549	1,275	399	†	†
Non-Allowed Advertising Expenses	8,380	20,559	30,220	38,461	9,169
Salaries and Benefits	31,388,634	32,522,231	32,662,360	32,928,616	34,061,447
Other Operating Expenses	14,631,763	11,616,000	11,264,040	14,257,447	13,652,725
<b>Net Operating Income</b>	<b>2,154,957</b>	<b>2,065,664</b>	<b>4,749,536</b>	<b>1,144,556</b>	<b>2,410,167</b>
<b>Total Non-operating Revenue</b>	<b>392,756</b>	<b>434,621</b>	<b>433,762</b>	<b>480,736</b>	<b>494,773</b>
<b>Total Investment Income</b>	<b>392,756</b>	<b>434,621</b>	<b>435,303</b>	<b>480,736</b>	<b>494,773</b>
Interest and Dividends	396,835	432,729	427,898	469,448	497,635
Realized Gains/Losses on Sales of Securities	(4,079)	1,892	7,405	11,288	(2,862)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	(1,541)	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>2,547,713</b>	<b>2,500,285</b>	<b>5,183,298</b>	<b>1,625,292</b>	<b>2,904,940</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>2,547,713</b>	<b>2,500,285</b>	<b>5,183,298</b>	<b>1,625,292</b>	<b>2,904,940</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,684,816</b>	<b>2,795,877</b>	<b>5,264,907</b>	<b>(269,576)</b>	<b>504,425</b>
Net Assets Released for Restrictions - Capital	173,357	123,633	64,047	30,502	56,475
Unrealized Gains/Losses on Investments	(146,033)	82,857	(346,040)	(176,265)	(145,261)
Minimum Pension Liability Adjustment	(849,109)	439,231	893,113	(40,224)	(1,285,067)
Transfers From/To Affiliates	(41,060)	(351,605)	(530,911)	(1,715,470)	(1,025,442)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(52)	1,476	1,400	6,589	(1,220)

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Acadia Hospital Corporation -- Bangor, Maine	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.030	2.329	4.903	2.694	2.569
Current Ratio without Board Designated and Undesignated Investments	1.705	1.359	3.064	1.798	1.809
Days in Accounts Receivable	13.703	14.613	17.623	23.008	23.847
Acid Test	1.285	1.113	2.555	1.376	1.391
Days Cash on Hand, Current	93.124	113.245	138.368	143.277	164.178
Days Cash on Hand, Incl Board Designated & Undesignated Investments	189.093	211.990	237.989	236.557	253.945
Average Payment Period, Accounts Payable and Accrued Expenses	27.978	28.713	31.296	31.864	30.050
Average Payment Period, Current Liabilities	72.444	101.765	54.152	104.130	118.065
<b>Capital Structure</b>					
Equity Financing Ratio	.186	.223	.358	.318	.309
Fixed Asset Financing	1.009	.909	.789	.626	.535
Cash Flow Divided by Total Debt	.111	.100	.221	.079	.110
Cash Flow Divided by Total Debt with Operating Income Only	.100	.088	.206	.064	.097
Debt Service Coverage Total	3.030	2.718	4.456	2.059	2.957
Debt Service Coverage Total with Operating Income Only	2.745	2.428	4.164	1.725	2.613
<b>Profitability</b>					
Total Margin	.051	.052	.102	.032	.056
Operating Margin	.043	.043	.095	.023	.047
Non Operating Revenue Margin	.154	.174	.084	.296	.170
Return On Assets	.062	.053	.118	.033	.056
Return On Equity	.334	.240	.330	.105	.182
Markup	1.845	1.753	1.747	1.746	1.915
Deductible	.226	.193	.179	.278	.300
Markup Adjustment for Deductible	1.439	1.427	1.445	1.277	1.358
Reported Income Index	1.512	.894	.984	(6.029)	5.759
<b>Asset Efficiency</b>					
Total Asset Turnover	1.223	1.030	1.155	1.034	1.007
Fixed Asset Turnover	4.968	4.850	5.069	4.708	4.888
Average Age Plant Depreciation Only	16.976	18.532	21.042	23.189	23.054
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.033)	(.041)	(.007)	.070	.010
Total Operating Revenue Growth	(.019)	(.041)	.049	(.009)	.036
Realized Gains Divided by Non-Operating Revenue	(.010)	.004	.017	.023	(.006)
Realized Gains Divided by Net Income	(.002)	.001	.001	.007	(.001)
Long Term Debt to Equity	1.326	.859	.497	.429	.354

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>22,691,626</b>	<b>20,013,065</b>	<b>23,219,463</b>	<b>25,066,798</b>	<b>30,515,603</b>
Cash and Investment	6,271,544	4,447,174	3,040,654	2,697,143	2,624,292
Current Assets Whose Use is Limited	423,931	373,849	416,331	405,813	407,440
Net Patient Accounts Receivable	8,057,257	9,747,478	11,478,562	14,422,174	17,667,254
Due from Affiliates	10,953	37,185	229,720	94,265	83,501
Third Party Settlements Receivable	3,596,180	1,767,481	2,149,301	1,942,031	4,581,037
Other Accounts Receivable	433,665	564,215	2,052,639	2,106,219	1,883,745
Inventory	1,922,720	1,788,058	1,908,127	1,930,222	2,158,307
Other Current Assets	1,975,376	1,287,625	1,944,129	1,468,931	1,110,027
<b>Total Non-Current Assets</b>	<b>47,707,515</b>	<b>54,265,150</b>	<b>48,598,571</b>	<b>45,759,734</b>	<b>49,276,144</b>
Trustee Held Investments	3,641,618	3,888,706	4,972,115	5,459,595	5,447,925
Board Designated and Undesignated Investments	5,886,332	6,765,205	10,252,838	2,063,796	167,399
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	10,388,430	15,463,657	5,516,539	7,501,726	6,995,531
Gross Property, Plant and Equipment (PP&E)	76,413,490	79,076,162	81,362,464	85,925,266	95,196,967
Accumulated Depreciation	48,622,355	50,928,580	53,505,385	55,190,649	58,531,678
Net Property, Plant and Equipment (PP&E)	27,791,135	28,147,582	27,857,079	30,734,617	36,665,289
<b>Total Unrestricted Assets</b>	<b>70,399,141</b>	<b>74,278,215</b>	<b>71,818,034</b>	<b>70,826,532</b>	<b>79,791,747</b>
<b>Total Current Liabilities</b>	<b>17,817,594</b>	<b>20,271,749</b>	<b>18,651,840</b>	<b>25,290,890</b>	<b>35,983,027</b>
Current Long Term Debt (LTD)	1,195,000	1,245,000	1,285,000	1,320,000	1,385,000
Accounts Payable and Accrued Expenses	8,885,347	11,108,930	11,354,041	13,847,228	15,330,964
Estimated Third Party Settlements	7,418,007	7,306,754	5,186,763	3,447,827	1,985,256
Due to Affiliates	319,240	611,065	826,036	2,275,835	9,919,807
Other Current Liabilities	†	†	†	4,400,000	7,362,000
<b>Total Non-current Liabilities</b>	<b>16,868,729</b>	<b>20,010,186</b>	<b>18,593,502</b>	<b>17,065,165</b>	<b>16,070,042</b>
Long Term Debt	10,493,981	9,387,879	8,009,278	6,595,678	5,117,077
Estimated Third Party Settlements	2,554,520	2,896,300	1,741,833	1,304,609	1,186,190
Due to Affiliates	4,955	4,955	†	39,637	†
Self Insurance Fund	†	†	3,712,355	3,560,827	4,141,396
Accrued Pension and Post Retiree Health Benefits	†	†	4,922,100	5,423,012	5,369,807
Other Non-Current Liabilities	3,815,273	7,721,052	207,936	141,402	255,572
<b>Fund Balance Unrestricted</b>	<b>35,712,818</b>	<b>33,996,280</b>	<b>34,572,693</b>	<b>28,470,477</b>	<b>27,738,678</b>
<b>Total Liabilities &amp; Equity</b>	<b>70,399,141</b>	<b>74,278,215</b>	<b>71,818,035</b>	<b>70,826,532</b>	<b>79,791,747</b>
<b>Total Restricted Assets</b>	<b>1,609,234</b>	<b>1,899,516</b>	<b>2,109,911</b>	<b>4,351,856</b>	<b>7,055,340</b>
Cash and Investments	1,609,234	1,899,516	2,109,911	4,351,856	7,055,340
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,609,234</b>	<b>1,899,516</b>	<b>2,109,911</b>	<b>4,351,856</b>	<b>7,055,340</b>
<b>Total Restricted Fund Balance</b>	<b>1,609,234</b>	<b>1,899,516</b>	<b>2,109,911</b>	<b>4,351,856</b>	<b>7,055,340</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	932,519	1,218,188	1,423,583	2,661,528	4,331,167
Permanently Restricted Net Assets	676,715	681,328	686,328	1,690,328	2,724,173

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>213,963,829</b>	<b>212,635,473</b>	<b>218,236,186</b>	<b>232,162,794</b>	<b>246,341,520</b>
Gross Inpatient Service Revenue	70,138,498	64,006,035	64,730,118	69,985,068	72,414,754
Gross Outpatient Service Revenue	143,825,331	148,629,438	153,506,068	162,177,726	173,926,766
Free Care (Charity Care)	2,807,318	2,631,931	4,034,653	5,991,761	4,517,667
Bad Debt (Provision for Bad Debt)	3,128,993	3,328,288	3,703,812	5,316,317	7,025,504
Contractuals	110,191,970	109,798,367	113,878,617	122,825,312	125,661,478
Changes in Prior Year Estimated/Final Settlements	(160,000)	(498,087)	(4,674,003)	(2,843,809)	(2,258,011)
Net Patient Service Revenue	97,995,548	97,374,974	101,293,107	100,873,213	111,394,882
Other Operating Revenue	2,063,174	4,783,098	4,140,971	4,949,453	4,821,927
<b>Total Operating Revenue</b>	<b>100,058,722</b>	<b>102,158,072</b>	<b>105,434,078</b>	<b>105,822,666</b>	<b>116,216,809</b>
<b>Total Operating Expenses</b>	<b>96,943,396</b>	<b>104,235,219</b>	<b>104,265,650</b>	<b>109,145,082</b>	<b>116,049,317</b>
Depreciation and Amortization	3,565,334	3,504,274	3,461,811	3,636,974	4,084,478
Interest	458,613	398,091	282,268	253,397	264,848
Advertising Expenses	256,304	255,475	348,359	280,497	†
Allowed Advertising Expenses	15,043	32,677	24,498	13,013	†
Non-Allowed Advertising Expenses	241,261	222,798	323,861	267,484	†
Salaries and Benefits	61,167,013	66,011,876	68,564,383	69,210,141	71,641,003
Other Operating Expenses	31,496,132	34,065,503	31,608,829	35,764,073	40,058,988
<b>Net Operating Income</b>	<b>3,115,326</b>	<b>(2,077,147)</b>	<b>1,168,428</b>	<b>(3,322,416)</b>	<b>167,492</b>
<b>Total Non-operating Revenue</b>	<b>434,738</b>	<b>267,871</b>	<b>103,872</b>	<b>(44,527)</b>	<b>120,922</b>
<b>Total Investment Income</b>	<b>26,060</b>	<b>21,179</b>	<b>16,131</b>	<b>19,303</b>	<b>1,191</b>
Interest and Dividends	26,060	21,179	16,131	19,303	1,191
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	408,678	246,692	87,741	(63,830)	119,731
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>3,550,064</b>	<b>(1,809,276)</b>	<b>1,272,300</b>	<b>(3,366,943)</b>	<b>288,414</b>
Extraordinary Gains/Losses	†	(180,397)	†	†	†
<b>Total Surplus/Deficit</b>	<b>3,550,064</b>	<b>(1,989,673)</b>	<b>1,272,300</b>	<b>(3,366,943)</b>	<b>288,414</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>3,450,839</b>	<b>(1,716,538)</b>	<b>576,413</b>	<b>(6,102,217)</b>	<b>(731,801)</b>
Net Assets Released for Restrictions - Capital	178,511	90,341	59,387	42,004	751,685
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(277,736)	182,794	(755,274)	(2,777,278)	(1,771,900)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Aroostook Medical Center, The (TAMC) -- Presque Isle, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.604	1.321	1.795	1.073	.853
Current Ratio without Board Designated and Undesignated Investments	1.274	.987	1.245	.991	.848
Days in Accounts Receivable	30.011	36.537	41.362	52.185	57.889
Acid Test	.376	.238	.185	.123	.084
Days Cash on Hand, Current	26.172	17.469	12.517	10.735	9.883
Days Cash on Hand, Incl Board Designated & Undesignated Investments	49.180	41.983	49.642	17.874	10.429
Average Payment Period, Accounts Payable and Accrued Expenses	34.731	40.253	41.112	47.904	49.978
Average Payment Period, Current Liabilities	69.646	73.455	67.536	87.493	117.303
<b>Capital Structure</b>					
Equity Financing Ratio	.507	.458	.481	.402	.348
Fixed Asset Financing	.378	.334	.288	.215	.140
Cash Flow Divided by Total Debt	.205	.042	.127	.006	.084
Cash Flow Divided by Total Debt with Operating Income Only	.193	.035	.124	.007	.082
Debt Service Coverage Total	4.708	1.314	3.285	.340	2.926
Debt Service Coverage Total with Operating Income Only	4.438	1.146	3.217	.369	2.850
<b>Profitability</b>					
Total Margin	.035	(.018)	.012	(.032)	.002
Operating Margin	.031	(.020)	.011	(.031)	.001
Non Operating Revenue Margin	.122	(.148)	.082	.013	.419
Return On Assets	.050	(.024)	.018	(.048)	.004
Return On Equity	.099	(.053)	.037	(.118)	.010
Markup	2.228	2.086	2.133	2.172	2.164
Deductible	.515	.516	.522	.529	.510
Markup Adjustment for Deductible	1.092	1.032	1.041	1.047	1.081
Reported Income Index	1.029	1.054	2.207	.552	(.394)
<b>Asset Efficiency</b>					
Total Asset Turnover	1.427	1.379	1.470	1.493	1.458
Fixed Asset Turnover	3.600	3.629	3.785	3.443	3.170
Average Age Plant Depreciation Only	13.638	14.533	15.456	15.175	14.330
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.000	.075	.000	.047	.063
Total Operating Revenue Growth	.033	.021	.032	.004	.098
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.294	.276	.232	.232	.184

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>6,474,441</b>	<b>8,274,076</b>	<b>9,605,803</b>	<b>9,097,553</b>	<b>11,487,536</b>
Cash and Investment	3,176,921	4,617,141	4,930,494	3,687,814	5,336,940
Current Assets Whose Use is Limited	48,666	47,382	48,416	48,704	48,657
Net Patient Accounts Receivable	1,813,044	2,354,405	2,832,145	3,782,724	4,807,100
Due from Affiliates	†	†	119,128	50,831	173,144
Third Party Settlements Receivable	279,367	547,221	789,244	433,000	9,000
Other Accounts Receivable	257,393	102,069	227,049	618,218	783,632
Inventory	141,313	149,181	150,696	137,222	128,974
Other Current Assets	757,737	456,677	508,631	339,040	200,089
<b>Total Non-Current Assets</b>	<b>22,945,716</b>	<b>24,958,576</b>	<b>26,526,035</b>	<b>27,976,126</b>	<b>27,369,406</b>
Trustee Held Investments	20,810	63,888	60,379	63,884	74,982
Board Designated and Undesignated Investments	12,378,197	13,378,591	16,748,565	17,801,883	18,263,411
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	2,075,889	2,824,387	1,146,892	1,573,881	1,024,993
Gross Property, Plant and Equipment (PP&E)	25,746,842	26,962,643	27,846,683	28,616,654	29,247,466
Accumulated Depreciation	17,276,022	18,270,933	19,276,484	20,080,176	21,241,446
Net Property, Plant and Equipment (PP&E)	8,470,820	8,691,710	8,570,199	8,536,478	8,006,020
<b>Total Unrestricted Assets</b>	<b>29,420,157</b>	<b>33,232,652</b>	<b>36,131,838</b>	<b>37,073,679</b>	<b>38,856,942</b>
<b>Total Current Liabilities</b>	<b>7,787,856</b>	<b>8,237,263</b>	<b>8,923,857</b>	<b>8,415,573</b>	<b>9,698,288</b>
Current Long Term Debt (LTD)	145,739	100,000	105,000	110,000	115,214
Accounts Payable and Accrued Expenses	2,538,957	3,487,992	4,171,429	3,447,064	3,828,580
Estimated Third Party Settlements	4,898,443	4,368,189	4,313,426	4,503,307	5,471,461
Due to Affiliates	204,717	281,082	334,002	355,202	283,033
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>3,255,065</b>	<b>4,979,905</b>	<b>4,702,342</b>	<b>4,919,642</b>	<b>4,562,043</b>
Long Term Debt	2,128,461	2,022,458	1,911,456	1,795,453	1,675,191
Estimated Third Party Settlements	1,103,272	1,745,050	1,422,498	806,351	760,930
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	791,111
Accrued Pension and Post Retiree Health Benefits	23,332	1,212,397	1,368,388	2,317,838	1,334,811
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>18,377,236</b>	<b>20,015,484</b>	<b>22,505,639</b>	<b>23,738,464</b>	<b>24,596,611</b>
<b>Total Liabilities &amp; Equity</b>	<b>29,420,157</b>	<b>33,232,652</b>	<b>36,131,838</b>	<b>37,073,679</b>	<b>38,856,942</b>
<b>Total Restricted Assets</b>	<b>891,915</b>	<b>1,772,026</b>	<b>1,975,355</b>	<b>2,258,256</b>	<b>2,208,430</b>
Cash and Investments	891,915	1,772,026	1,975,355	2,258,256	2,208,430
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>891,915</b>	<b>1,772,026</b>	<b>1,975,355</b>	<b>2,258,256</b>	<b>2,208,430</b>
<b>Total Restricted Fund Balance</b>	<b>891,915</b>	<b>1,772,026</b>	<b>1,975,355</b>	<b>2,258,256</b>	<b>2,208,430</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	201,888	375,965	426,683	484,177	474,150
Permanently Restricted Net Assets	690,027	1,396,061	1,548,672	1,774,079	1,734,280

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>49,175,637</b>	<b>52,746,814</b>	<b>54,174,150</b>	<b>52,020,236</b>	<b>57,050,584</b>
Gross Inpatient Service Revenue	10,050,445	10,086,821	10,210,234	9,911,680	11,472,940
Gross Outpatient Service Revenue	39,125,192	42,659,993	43,963,916	42,108,556	45,577,644
Free Care (Charity Care)	1,415,316	1,531,404	2,076,290	1,555,649	1,401,828
Bad Debt (Provision for Bad Debt)	1,307,527	1,386,349	1,614,588	980,830	1,606,311
Contractuals	14,174,763	15,358,447	16,855,924	16,007,523	20,039,388
Changes in Prior Year Estimated/Final Settlements	207,000	(233,000)	(2,344,095)	(1,438,421)	(2,735,142)
Net Patient Service Revenue	32,071,031	34,703,614	35,971,443	34,914,655	36,738,199
Other Operating Revenue	955,543	1,440,755	1,506,733	2,182,259	2,849,245
<b>Total Operating Revenue</b>	<b>33,026,574</b>	<b>36,144,369</b>	<b>37,478,176</b>	<b>37,096,914</b>	<b>39,587,444</b>
<b>Total Operating Expenses</b>	<b>32,252,308</b>	<b>35,389,368</b>	<b>35,849,980</b>	<b>35,140,431</b>	<b>37,029,533</b>
Depreciation and Amortization	1,362,319	1,410,103	1,308,769	1,219,843	1,282,086
Interest	109,014	97,729	91,781	88,569	84,428
Advertising Expenses	43,620	56,910	80,046	68,701	54,985
Allowed Advertising Expenses	21,173	†	†	†	†
Non-Allowed Advertising Expenses	22,447	56,910	80,046	68,701	54,985
Salaries and Benefits	18,487,326	20,676,474	21,264,533	20,749,946	20,821,730
Other Operating Expenses	12,250,029	13,148,152	13,104,851	13,013,372	14,786,304
<b>Net Operating Income</b>	<b>774,266</b>	<b>755,001</b>	<b>1,628,196</b>	<b>1,956,483</b>	<b>2,557,911</b>
<b>Total Non-operating Revenue</b>	<b>262,077</b>	<b>190,912</b>	<b>297,546</b>	<b>326,080</b>	<b>540,479</b>
<b>Total Investment Income</b>	<b>262,077</b>	<b>190,912</b>	<b>297,546</b>	<b>326,080</b>	<b>540,479</b>
Interest and Dividends	262,077	190,912	297,546	340,629	516,976
Realized Gains/Losses on Sales of Securities	†	†	†	(14,549)	23,503
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>1,036,343</b>	<b>945,913</b>	<b>1,925,742</b>	<b>2,282,563</b>	<b>3,098,390</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,036,343</b>	<b>945,913</b>	<b>1,925,742</b>	<b>2,282,563</b>	<b>3,098,390</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>432,387</b>	<b>1,638,247</b>	<b>2,490,156</b>	<b>1,232,824</b>	<b>858,147</b>
Net Assets Released for Restrictions - Capital	†	3,873	24,957	10,000	4,110
Unrealized Gains/Losses on Investments	(576,572)	908,584	971,199	220,524	(695,043)
Minimum Pension Liability Adjustment	†	†	†	(257,998)	(371,984)
Transfers From/To Affiliates	(27,384)	(56,975)	(270,675)	(1,022,456)	(1,177,326)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	(163,148)	(161,067)	191	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Blue Hill Memorial Hospital -- Blue Hill, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.421	2.629	2.953	3.196	3.068
Current Ratio without Board Designated and Undesignated Investments	.831	1.004	1.076	1.081	1.184
Days in Accounts Receivable	20.634	24.763	28.738	39.545	47.759
Acid Test	.414	.566	.558	.444	.555
Days Cash on Hand, Current	38.114	50.106	52.613	40.207	54.990
Days Cash on Hand, Incl Board Designated & Undesignated Investments	184.376	193.816	229.596	231.762	241.469
Average Payment Period, Accounts Payable and Accrued Expenses	30.001	37.467	44.080	37.092	39.092
Average Payment Period, Current Liabilities	92.022	88.483	94.299	90.555	99.025
<b>Capital Structure</b>					
Equity Financing Ratio	.625	.602	.623	.640	.633
Fixed Asset Financing	.251	.233	.223	.210	.209
Cash Flow Divided by Total Debt	.217	.178	.237	.263	.307
Cash Flow Divided by Total Debt with Operating Income Only	.193	.164	.216	.238	.269
Debt Service Coverage Total	7.815	10.078	17.344	18.551	22.964
Debt Service Coverage Total with Operating Income Only	6.998	9.294	15.793	16.867	20.184
<b>Profitability</b>					
Total Margin	.031	.026	.051	.061	.077
Operating Margin	.023	.021	.043	.053	.065
Non Operating Revenue Margin	.253	.202	.155	.143	.174
Return On Assets	.035	.028	.053	.062	.080
Return On Equity	.056	.047	.086	.096	.126
Markup	1.554	1.531	1.553	1.542	1.618
Deductible	.288	.291	.311	.308	.351
Markup Adjustment for Deductible	1.115	1.097	1.083	1.087	1.076
Reported Income Index	.588	.577	.773	1.851	3.611
<b>Asset Efficiency</b>					
Total Asset Turnover	1.131	1.093	1.045	1.009	1.033
Fixed Asset Turnover	3.899	4.158	4.373	4.346	4.945
Average Age Plant Depreciation Only	12.681	12.957	14.729	16.461	16.568
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.064	.097	.013	(.020)	.054
Total Operating Revenue Growth	(.005)	.094	.037	(.010)	.067
Realized Gains Divided by Non-Operating Revenue	†	†	†	(.045)	.043
Realized Gains Divided by Net Income	†	†	†	(.006)	.008
Long Term Debt to Equity	.116	.101	.085	.076	.068

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>22,479,123</b>	<b>24,656,708</b>	<b>33,116,949</b>	<b>31,234,400</b>	<b>31,946,969</b>
Cash and Investment	15,761,269	16,674,483	24,919,923	18,967,605	22,881,555
Current Assets Whose Use is Limited	423,910	429,033	433,756	438,187	447,188
Net Patient Accounts Receivable	5,727,278	5,782,687	4,927,606	8,967,314	6,976,049
Due from Affiliates	23,254	19,765	†	7,684	†
Third Party Settlements Receivable	139,930	414,172	1,221,233	430,438	784,850
Other Accounts Receivable	†	†	†	†	†
Inventory	296,908	307,630	321,008	345,456	319,334
Other Current Assets	106,574	1,028,938	1,293,423	2,077,716	537,993
<b>Total Non-Current Assets</b>	<b>20,177,241</b>	<b>20,556,009</b>	<b>20,481,412</b>	<b>20,564,755</b>	<b>21,225,101</b>
Trustee Held Investments	793,659	813,259	832,860	852,461	872,062
Board Designated and Undesignated Investments	3,640,877	3,682,860	4,052,922	4,645,729	4,675,518
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	(34,032)	(53,565)	2,832	(24,525)	603,608
Gross Property, Plant and Equipment (PP&E)	32,899,784	34,263,623	35,004,513	35,742,060	36,968,425
Accumulated Depreciation	17,123,047	18,150,168	19,411,715	20,650,970	21,894,512
Net Property, Plant and Equipment (PP&E)	15,776,737	16,113,455	15,592,798	15,091,090	15,073,913
<b>Total Unrestricted Assets</b>	<b>42,656,364</b>	<b>45,212,717</b>	<b>53,598,361</b>	<b>51,799,155</b>	<b>53,172,070</b>
<b>Total Current Liabilities</b>	<b>3,233,917</b>	<b>3,274,918</b>	<b>7,589,011</b>	<b>5,014,659</b>	<b>4,794,869</b>
Current Long Term Debt (LTD)	445,752	634,829	586,739	530,779	524,290
Accounts Payable and Accrued Expenses	2,788,165	2,640,089	3,007,846	3,236,640	3,092,876
Estimated Third Party Settlements	†	†	†	1,247,240	1,177,703
Due to Affiliates	†	†	3,994,426	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>9,149,042</b>	<b>9,981,587</b>	<b>12,244,606</b>	<b>8,915,645</b>	<b>8,435,695</b>
Long Term Debt	8,653,365	9,452,452	8,813,474	8,313,451	7,793,652
Estimated Third Party Settlements	†	†	2,866,531	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	495,677	529,135	564,601	602,194	642,043
<b>Fund Balance Unrestricted</b>	<b>30,273,405</b>	<b>31,956,212</b>	<b>33,764,744</b>	<b>37,868,851</b>	<b>39,941,506</b>
<b>Total Liabilities &amp; Equity</b>	<b>42,656,364</b>	<b>45,212,717</b>	<b>53,598,361</b>	<b>51,799,155</b>	<b>53,172,070</b>
<b>Total Restricted Assets</b>	<b>3,564,980</b>	<b>3,562,686</b>	<b>3,644,303</b>	<b>3,904,263</b>	<b>4,263,881</b>
Cash and Investments	3,398,341	3,388,228	3,483,961	3,743,420	3,903,931
Receivables	65,968	61,296	110,623	90,811	†
Other Assets	100,671	113,162	49,719	70,032	359,950
<b>Total Restricted Liabilities and Equity</b>	<b>3,564,980</b>	<b>3,562,686</b>	<b>3,644,303</b>	<b>3,904,263</b>	<b>4,263,881</b>
<b>Total Restricted Fund Balance</b>	<b>3,564,980</b>	<b>3,562,686</b>	<b>3,644,303</b>	<b>3,904,263</b>	<b>4,263,881</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	2,443,485	2,449,681	2,504,659	2,702,704	3,067,445
Permanently Restricted Net Assets	1,121,495	1,113,005	1,139,644	1,201,559	1,196,436

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>75,036,173</b>	<b>80,320,796</b>	<b>82,042,333</b>	<b>88,473,274</b>	<b>89,679,294</b>
Gross Inpatient Service Revenue	13,653,165	12,996,996	14,152,323	16,728,394	16,333,759
Gross Outpatient Service Revenue	61,383,008	67,323,800	67,890,010	71,744,880	73,345,535
Free Care (Charity Care)	1,116,462	3,519,523	1,127,321	1,484,824	1,216,737
Bad Debt (Provision for Bad Debt)	3,064,028	5,198,463	3,566,466	5,965,744	3,252,548
Contractuals	25,899,583	30,467,502	34,557,958	33,946,044	39,138,752
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	44,956,100	41,135,308	42,790,588	47,076,662	46,071,257
Other Operating Revenue	371,040	931,874	838,421	971,445	2,240,762
<b>Total Operating Revenue</b>	<b>45,327,140</b>	<b>42,067,182</b>	<b>43,629,009</b>	<b>48,048,107</b>	<b>48,312,019</b>
<b>Total Operating Expenses</b>	<b>38,157,081</b>	<b>40,436,717</b>	<b>42,238,644</b>	<b>44,554,951</b>	<b>46,355,383</b>
Depreciation and Amortization	1,304,201	1,408,950	1,414,943	1,659,409	1,546,380
Interest	494,011	491,982	472,572	471,548	463,409
Advertising Expenses	200,102	202,269	243,292	164,794	170,598
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	200,102	202,269	243,292	164,794	170,598
Salaries and Benefits	24,064,166	24,854,119	26,871,499	28,565,646	29,991,925
Other Operating Expenses	12,094,601	13,479,397	13,236,338	13,693,554	14,183,071
<b>Net Operating Income</b>	<b>7,170,059</b>	<b>1,630,465</b>	<b>1,390,365</b>	<b>3,493,156</b>	<b>1,956,636</b>
<b>Total Non-operating Revenue</b>	<b>315,181</b>	<b>229,192</b>	<b>348,463</b>	<b>205,285</b>	<b>135,128</b>
<b>Total Investment Income</b>	<b>205,248</b>	<b>129,275</b>	<b>300,432</b>	<b>297,717</b>	<b>122,478</b>
Interest and Dividends	79,317	83,859	78,765	124,253	144,670
Realized Gains/Losses on Sales of Securities	125,931	45,416	221,667	173,464	(22,192)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	109,933	99,917	48,031	(92,432)	12,650
<b>Excess of Revenue over Expenses</b>	<b>7,485,240</b>	<b>1,859,657</b>	<b>1,738,828</b>	<b>3,698,441</b>	<b>2,091,764</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>7,485,240</b>	<b>1,859,657</b>	<b>1,738,828</b>	<b>3,698,441</b>	<b>2,091,764</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>7,884,229</b>	<b>1,682,807</b>	<b>1,808,532</b>	<b>4,104,107</b>	<b>2,072,655</b>
Net Assets Released for Restrictions - Capital	†	2,000	34,000	89,101	74,100
Unrealized Gains/Losses on Investments	398,989	(178,850)	2,049	316,565	(93,209)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	33,655	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Bridgton Hospital -- Bridgton, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	8.077	8.654	4.898	7.155	7.638
Current Ratio without Board Designated and Undesignated Investments	6.951	7.529	4.364	6.229	6.663
Days in Accounts Receivable	46.500	51.311	42.032	69.526	55.268
Acid Test	5.005	5.223	3.341	3.870	4.865
Days Cash on Hand, Current	160.302	159.957	226.684	165.125	190.029
Days Cash on Hand, Incl Board Designated & Undesignated Investments	196.362	194.401	262.921	204.655	228.114
Average Payment Period, Accounts Payable and Accrued Expenses	27.615	24.691	26.893	27.541	25.194
Average Payment Period, Current Liabilities	32.030	30.628	67.852	42.670	39.057
<b>Capital Structure</b>					
Equity Financing Ratio	.710	.707	.630	.731	.751
Fixed Asset Financing	.548	.587	.565	.551	.517
Cash Flow Divided by Total Debt	.710	.247	.159	.385	.275
Cash Flow Divided by Total Debt with Operating Income Only	.684	.229	.141	.370	.265
Debt Service Coverage Total	8.994	4.010	3.275	5.508	4.126
Debt Service Coverage Total with Operating Income Only	8.689	3.766	2.960	5.314	3.990
<b>Profitability</b>					
Total Margin	.164	.044	.040	.077	.043
Operating Margin	.158	.039	.032	.073	.040
Non Operating Revenue Margin	.042	.123	.200	.056	.065
Return On Assets	.175	.041	.032	.071	.039
Return On Equity	.247	.058	.051	.098	.052
Markup	1.976	2.009	1.962	2.008	1.983
Deductible	.345	.379	.421	.384	.436
Markup Adjustment for Deductible	1.297	1.256	1.144	1.246	1.139
Reported Income Index	.949	1.105	.961	.901	1.009
<b>Asset Efficiency</b>					
Total Asset Turnover	1.070	.935	.821	.932	.911
Fixed Asset Turnover	2.873	2.611	2.798	3.184	3.205
Average Age Plant Depreciation Only	13.129	12.882	13.719	12.445	14.159
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.038	.060	.045	.055	.040
Total Operating Revenue Growth	.142	(.072)	.037	.101	.005
Realized Gains Divided by Non-Operating Revenue	.400	.198	.636	.845	(.164)
Realized Gains Divided by Net Income	.017	.024	.127	.047	(.011)
Long Term Debt to Equity	.286	.296	.261	.220	.195

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>5,637,031</b>	<b>5,033,721</b>	<b>4,886,662</b>	<b>6,763,772</b>	<b>7,418,318</b>
Cash and Investment	521,702	85,951	27,115	350,137	825,887
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	4,326,394	3,687,471	3,723,727	4,430,170	4,789,506
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	434,593	427,514	699,955	278,336
Inventory	†	†	†	†	†
Other Current Assets	788,935	825,706	708,306	1,283,510	1,524,589
<b>Total Non-Current Assets</b>	<b>23,105,614</b>	<b>22,953,911</b>	<b>20,961,904</b>	<b>19,146,244</b>	<b>16,655,908</b>
Trustee Held Investments	443,399	525,226	607,175	689,287	771,378
Board Designated and Undesignated Investments	2,629,418	2,616,426	2,929,864	1,730,774	606,943
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,485,379	1,686,826	†	†	†
Gross Property, Plant and Equipment (PP&E)	34,479,435	34,644,912	29,965,863	30,405,980	30,543,407
Accumulated Depreciation	15,932,017	16,519,479	12,540,998	13,679,797	15,265,820
Net Property, Plant and Equipment (PP&E)	18,547,418	18,125,433	17,424,865	16,726,183	15,277,587
<b>Total Unrestricted Assets</b>	<b>28,742,645</b>	<b>27,987,632</b>	<b>25,848,566</b>	<b>25,910,016</b>	<b>24,074,226</b>
<b>Total Current Liabilities</b>	<b>5,123,745</b>	<b>6,994,870</b>	<b>7,352,883</b>	<b>6,909,743</b>	<b>8,688,417</b>
Current Long Term Debt (LTD)	411,000	552,935	654,859	669,747	797,165
Accounts Payable and Accrued Expenses	3,517,341	3,540,062	4,470,321	3,636,448	4,861,796
Estimated Third Party Settlements	1,125,397	2,246,078	1,610,161	1,146,336	2,078,982
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	70,007	655,795	617,542	1,457,212	950,474
<b>Total Non-current Liabilities</b>	<b>17,059,743</b>	<b>17,125,053</b>	<b>16,731,951</b>	<b>19,835,752</b>	<b>17,789,905</b>
Long Term Debt	17,059,743	17,125,053	16,731,951	16,122,974	15,437,382
Estimated Third Party Settlements	†	†	†	3,712,778	2,352,523
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>6,559,157</b>	<b>3,867,709</b>	<b>1,763,732</b>	<b>(835,479)</b>	<b>(2,404,096)</b>
<b>Total Liabilities &amp; Equity</b>	<b>28,742,645</b>	<b>27,987,632</b>	<b>25,848,566</b>	<b>25,910,016</b>	<b>24,074,226</b>
<b>Total Restricted Assets</b>	<b>920,887</b>	<b>1,409,166</b>	<b>1,576,867</b>	<b>1,617,087</b>	<b>1,431,672</b>
Cash and Investments	918,133	1,406,412	1,576,867	1,617,087	1,431,672
Receivables	2,754	2,754	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,250,510</b>	<b>1,409,166</b>	<b>1,576,867</b>	<b>1,617,087</b>	<b>1,431,672</b>
<b>Total Restricted Fund Balance</b>	<b>1,250,510</b>	<b>1,409,166</b>	<b>1,576,867</b>	<b>1,617,087</b>	<b>1,431,672</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	792,626	927,460	1,064,380	1,115,463	956,478
Permanently Restricted Net Assets	457,884	481,706	512,487	501,624	475,194

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>56,443,678</b>	<b>51,679,698</b>	<b>54,558,409</b>	<b>55,900,161</b>	<b>67,874,593</b>
Gross Inpatient Service Revenue	16,261,553	16,142,143	17,911,111	16,651,647	19,452,356
Gross Outpatient Service Revenue	40,182,125	35,537,555	36,647,298	39,248,514	48,422,237
Free Care (Charity Care)	1,066,131	929,494	1,260,232	1,440,523	1,497,412
Bad Debt (Provision for Bad Debt)	1,061,262	1,295,672	1,331,852	1,519,643	2,155,279
Contractuals	22,495,956	19,287,426	21,371,685	23,965,899	31,103,223
Changes in Prior Year Estimated/Final Settlements	64,000	†	†	457,000	(90,000)
Net Patient Service Revenue	31,756,329	30,167,106	30,594,640	28,517,096	33,208,679
Other Operating Revenue	894,600	1,028,442	736,639	1,352,614	1,422,308
<b>Total Operating Revenue</b>	<b>32,650,929</b>	<b>31,195,548</b>	<b>31,331,279</b>	<b>29,869,710</b>	<b>34,630,987</b>
<b>Total Operating Expenses</b>	<b>33,374,028</b>	<b>33,952,668</b>	<b>33,508,053</b>	<b>32,562,579</b>	<b>36,442,710</b>
Depreciation and Amortization	1,357,897	1,522,195	1,660,722	1,609,974	1,697,556
Interest	914,518	965,372	954,152	987,208	932,392
Advertising Expenses	44,135	38,859	†	65,738	108,125
Allowed Advertising Expenses	18,351	7,069	†	65,738	59,973
Non-Allowed Advertising Expenses	25,784	31,790	†	†	48,152
Salaries and Benefits	16,611,727	17,542,372	17,331,562	16,906,624	18,182,743
Other Operating Expenses	14,445,751	13,883,870	13,561,617	12,993,035	15,521,894
<b>Net Operating Income</b>	<b>(723,099)</b>	<b>(2,757,120)</b>	<b>(2,176,774)</b>	<b>(2,692,869)</b>	<b>(1,811,723)</b>
<b>Total Non-operating Revenue</b>	<b>60,995</b>	<b>43,379</b>	<b>59,010</b>	<b>50,714</b>	<b>116,271</b>
<b>Total Investment Income</b>	<b>38,222</b>	<b>24,052</b>	<b>20,352</b>	<b>23,729</b>	<b>27,046</b>
Interest and Dividends	38,222	24,052	20,352	23,729	27,046
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	22,773	19,327	38,658	26,985	89,225
<b>Excess of Revenue over Expenses</b>	<b>(662,104)</b>	<b>(2,713,741)</b>	<b>(2,117,764)</b>	<b>(2,642,155)</b>	<b>(1,695,452)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(662,104)</b>	<b>(2,713,741)</b>	<b>(2,117,764)</b>	<b>(2,642,155)</b>	<b>(1,695,452)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(662,928)</b>	<b>(2,691,448)</b>	<b>(2,103,977)</b>	<b>(2,599,211)</b>	<b>(1,568,617)</b>
Net Assets Released for Restrictions - Capital	†	19,872	8,829	41,539	136,245
Unrealized Gains/Losses on Investments	(824)	2,421	4,958	1,405	(9,410)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Calais Regional Hospital -- Calais, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.613	1.094	1.063	1.229	.924
Current Ratio without Board Designated and Undesignated Investments	1.100	.720	.665	.979	.854
Days in Accounts Receivable	49.727	44.616	44.425	56.703	52.642
Acid Test	.102	.012	.004	.051	.095
Days Cash on Hand, Current	5.948	.967	.311	4.129	8.676
Days Cash on Hand, Incl Board Designated & Undesignated Investments	35.924	30.415	33.890	24.539	15.052
Average Payment Period, Accounts Payable and Accrued Expenses	40.099	39.843	51.234	42.882	51.073
Average Payment Period, Current Liabilities	58.413	78.726	84.271	81.481	91.272
<b>Capital Structure</b>					
Equity Financing Ratio	.228	.138	.068	(.032)	(.100)
Fixed Asset Financing	.920	.945	.960	.964	1.010
Cash Flow Divided by Total Debt	.031	(.049)	(.019)	(.039)	.000
Cash Flow Divided by Total Debt with Operating Income Only	.029	(.051)	(.021)	(.040)	(.004)
Debt Service Coverage Total	1.248	(.164)	.330	(.027)	.583
Debt Service Coverage Total with Operating Income Only	1.201	(.196)	.291	(.058)	.511
<b>Profitability</b>					
Total Margin	(.020)	(.087)	(.067)	(.088)	(.049)
Operating Margin	(.022)	(.088)	(.069)	(.090)	(.052)
Non Operating Revenue Margin	(.092)	(.016)	(.028)	(.019)	(.069)
Return On Assets	(.023)	(.097)	(.082)	(.102)	(.070)
Return On Equity	(.101)	(.702)	(1.201)	3.162	.705
Markup	1.718	1.552	1.650	1.758	1.902
Deductible	.399	.373	.392	.429	.458
Markup Adjustment for Deductible	1.044	.984	1.012	1.022	1.048
Reported Income Index	.999	1.008	1.007	1.017	1.081
<b>Asset Efficiency</b>					
Total Asset Turnover	1.138	1.116	1.214	1.155	1.443
Fixed Asset Turnover	1.760	1.721	1.798	1.786	2.267
Average Age Plant Depreciation Only	11.733	10.852	7.552	8.497	8.993
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.169	.017	(.013)	(.028)	.119
Total Operating Revenue Growth	.203	(.045)	.004	(.047)	.159
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	2.601	4.428	9.487	(19.298)	(6.421)

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>14,288,706</b>	<b>14,651,936</b>	<b>11,294,846</b>	<b>13,154,033</b>	<b>13,320,710</b>
Cash and Investment	2,958,459	1,596,988	1,885,261	3,831,348	3,308,194
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	4,385,235	5,339,593	6,197,706	6,324,216	7,192,536
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	5,279,591	5,830,945	1,148,316	582,211	218,000
Other Accounts Receivable	†	†	371,629	725,773	474,045
Inventory	†	†	†	†	†
Other Current Assets	1,665,421	1,884,410	1,691,934	1,690,485	2,127,935
<b>Total Non-Current Assets</b>	<b>15,375,708</b>	<b>15,076,952</b>	<b>16,470,438</b>	<b>16,248,977</b>	<b>15,814,318</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	7,420,869	5,130,506	6,144,633	6,424,553	4,241,458
Due From Affiliates	144,689	139,615	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	380,280	371,169	†	†	1,603,599
Gross Property, Plant and Equipment (PP&E)	30,630,450	33,993,927	35,174,558	35,768,241	36,538,850
Accumulated Depreciation	23,200,580	24,558,265	24,848,753	25,943,817	26,569,589
Net Property, Plant and Equipment (PP&E)	7,429,870	9,435,662	10,325,805	9,824,424	9,969,261
<b>Total Unrestricted Assets</b>	<b>29,664,414</b>	<b>29,728,888</b>	<b>27,765,284</b>	<b>29,403,010</b>	<b>29,135,028</b>
<b>Total Current Liabilities</b>	<b>8,733,941</b>	<b>8,987,281</b>	<b>6,919,797</b>	<b>7,622,207</b>	<b>6,384,546</b>
Current Long Term Debt (LTD)	422,003	622,320	1,161,015	1,035,503	761,881
Accounts Payable and Accrued Expenses	4,150,240	4,541,843	3,823,692	4,572,583	3,270,573
Estimated Third Party Settlements	3,600,578	3,495,414	1,567,173	1,619,598	2,010,993
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	561,120	327,704	367,917	394,523	341,099
<b>Total Non-current Liabilities</b>	<b>2,741,441</b>	<b>2,419,220</b>	<b>4,343,733</b>	<b>3,282,514</b>	<b>2,502,090</b>
Long Term Debt	2,395,152	2,092,170	4,035,921	2,993,940	2,232,754
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	346,289	327,050	307,812	288,574	269,336
<b>Fund Balance Unrestricted</b>	<b>18,189,032</b>	<b>18,322,387</b>	<b>16,501,754</b>	<b>18,498,289</b>	<b>20,248,392</b>
<b>Total Liabilities &amp; Equity</b>	<b>29,664,414</b>	<b>29,728,888</b>	<b>27,765,284</b>	<b>29,403,010</b>	<b>29,135,028</b>
<b>Total Restricted Assets</b>	<b>128,280</b>	<b>28,163</b>	<b>32,304</b>	<b>33,604</b>	<b>195,085</b>
Cash and Investments	128,280	28,163	32,304	33,604	195,085
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>128,280</b>	<b>28,163</b>	<b>32,304</b>	<b>33,604</b>	<b>195,085</b>
<b>Total Restricted Fund Balance</b>	<b>128,280</b>	<b>28,163</b>	<b>32,304</b>	<b>33,604</b>	<b>195,085</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	128,280	28,163	32,304	33,604	195,085
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>91,772,077</b>	<b>101,642,753</b>	<b>101,981,181</b>	<b>113,333,294</b>	<b>118,438,735</b>
Gross Inpatient Service Revenue	24,384,931	28,288,530	28,274,774	30,565,726	32,120,695
Gross Outpatient Service Revenue	67,387,146	73,354,223	73,706,407	82,767,568	86,318,040
Free Care (Charity Care)	1,096,668	991,464	1,544,095	1,600,645	1,905,472
Bad Debt (Provision for Bad Debt)	1,964,678	2,571,813	2,410,809	3,496,648	3,950,000
Contractuals	45,607,743	51,732,359	52,936,331	59,749,227	62,707,976
Changes in Prior Year Estimated/Final Settlements	(166,000)	2,103,000	127,000	(362,000)	(997,000)
Net Patient Service Revenue	43,268,988	44,244,117	44,962,946	48,848,774	50,872,287
Other Operating Revenue	5,199,924	5,279,729	3,846,373	3,983,003	3,662,238
<b>Total Operating Revenue</b>	<b>48,468,912</b>	<b>49,523,846</b>	<b>48,809,319</b>	<b>52,831,777</b>	<b>54,534,525</b>
<b>Total Operating Expenses</b>	<b>44,512,849</b>	<b>50,041,494</b>	<b>50,719,808</b>	<b>50,912,506</b>	<b>52,807,525</b>
Depreciation and Amortization	1,688,157	1,707,584	1,819,916	1,691,249	1,752,148
Interest	126,461	228,431	191,361	154,733	128,999
Advertising Expenses	271,290	312,488	341,734	321,169	257,466
Allowed Advertising Expenses	12,297	11,584	14,520	14,085	10,560
Non-Allowed Advertising Expenses	258,993	300,904	327,214	307,084	246,906
Salaries and Benefits	22,505,783	24,561,885	24,447,214	24,892,027	25,748,493
Other Operating Expenses	19,921,158	23,231,106	23,919,583	23,853,328	24,920,419
<b>Net Operating Income</b>	<b>3,956,063</b>	<b>(517,648)</b>	<b>(1,910,489)</b>	<b>1,919,271</b>	<b>1,727,000</b>
<b>Total Non-operating Revenue</b>	<b>216,071</b>	<b>286,579</b>	<b>66,822</b>	<b>2,192</b>	<b>75,738</b>
<b>Total Investment Income</b>	<b>40,028</b>	<b>78,191</b>	<b>25,549</b>	<b>(33,295)</b>	<b>(8,822)</b>
Interest and Dividends	(18,227)	88,253	38,631	(14,293)	21,259
Realized Gains/Losses on Sales of Securities	58,255	(10,062)	(13,082)	(19,002)	(30,081)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	176,043	208,388	41,273	35,487	84,560
<b>Excess of Revenue over Expenses</b>	<b>4,172,134</b>	<b>(231,069)</b>	<b>(1,843,667)</b>	<b>1,921,463</b>	<b>1,802,738</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>4,172,134</b>	<b>(231,069)</b>	<b>(1,843,667)</b>	<b>1,921,463</b>	<b>1,802,738</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>4,085,336</b>	<b>38,418</b>	<b>(1,811,859)</b>	<b>2,001,908</b>	<b>1,915,612</b>
Net Assets Released for Restrictions - Capital	10,026	263,616	99,879	90,768	130,273
Unrealized Gains/Losses on Investments	(96,824)	5,871	(68,071)	(10,323)	(17,399)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Cary Medical Center -- Caribou, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.486	2.201	2.520	2.569	2.751
Current Ratio without Board Designated and Undesignated Investments	1.636	1.630	1.632	1.726	2.086
Days in Accounts Receivable	36.992	44.050	50.312	47.255	51.605
Acid Test	.339	.178	.272	.503	.518
Days Cash on Hand, Current	25.215	12.060	14.072	28.411	23.651
Days Cash on Hand, Incl Board Designated & Undesignated Investments	88.464	50.804	59.937	76.053	53.973
Average Payment Period, Accounts Payable and Accrued Expenses	35.373	34.298	28.541	33.908	23.382
Average Payment Period, Current Liabilities	74.440	67.869	51.651	56.522	45.644
<b>Capital Structure</b>					
Equity Financing Ratio	.613	.616	.594	.629	.695
Fixed Asset Financing	.322	.222	.391	.305	.224
Cash Flow Divided by Total Debt	.511	.129	(.002)	.331	.400
Cash Flow Divided by Total Debt with Operating Income Only	.492	.104	(.008)	.331	.392
Debt Service Coverage Total	6.497	2.621	.206	2.863	3.163
Debt Service Coverage Total with Operating Income Only	6.263	2.181	.124	2.862	3.098
<b>Profitability</b>					
Total Margin	.086	(.005)	(.038)	.036	.033
Operating Margin	.082	(.010)	(.039)	.036	.032
Non Operating Revenue Margin	.052	(1.240)	(.036)	.001	.042
Return On Assets	.141	(.008)	(.066)	.065	.062
Return On Equity	.229	(.013)	(.112)	.104	.089
Markup	2.179	2.137	2.087	2.304	2.312
Deductible	.497	.509	.519	.527	.529
Markup Adjustment for Deductible	1.154	1.103	1.043	1.131	1.125
Reported Income Index	1.049	(1.733)	1.013	.962	1.030
<b>Asset Efficiency</b>					
Total Asset Turnover	1.641	1.675	1.760	1.797	1.874
Fixed Asset Turnover	6.524	5.249	4.727	5.378	5.470
Average Age Plant Depreciation Only	13.743	14.382	13.654	15.340	15.164
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.058	.124	.014	.004	.037
Total Operating Revenue Growth	.151	.022	(.014)	.082	.032
Realized Gains Divided by Non-Operating Revenue	.270	(.035)	(.196)	(8.669)	(.397)
Realized Gains Divided by Net Income	.014	.044	.007	(.010)	(.017)
Long Term Debt to Equity	.132	.114	.245	.162	.110

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>75,903,602</b>	<b>69,274,246</b>	<b>88,052,797</b>	<b>90,576,362</b>	<b>95,004,423</b>
Cash and Investment	3,727,858	5,983,060	5,287,028	14,547,603	22,562,420
Current Assets Whose Use is Limited	10,679,988	5,660,225	6,031,791	6,446,320	6,475,224
Net Patient Accounts Receivable	36,113,312	33,793,183	33,598,284	55,502,943	51,182,883
Due from Affiliates	107,934	5,013,855	†	46,533	145,321
Third Party Settlements Receivable	19,127,215	11,450,936	33,286,850	2,737,483	6,636,755
Other Accounts Receivable	†	†	†	†	†
Inventory	2,853,171	2,558,455	2,180,827	2,825,819	4,063,877
Other Current Assets	3,294,124	4,814,532	7,668,017	8,469,661	3,937,943
<b>Total Non-Current Assets</b>	<b>188,300,207</b>	<b>220,528,943</b>	<b>188,404,181</b>	<b>183,971,353</b>	<b>172,428,290</b>
Trustee Held Investments	12,731,116	14,900,759	11,315,245	13,355,790	13,106,308
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	26,986,747	49,586,521	23,473,071	25,616,033	22,958,819
Gross Property, Plant and Equipment (PP&E)	315,645,911	339,729,335	354,142,598	362,187,610	369,947,896
Accumulated Depreciation	167,063,567	183,687,672	200,526,733	217,188,080	233,584,733
Net Property, Plant and Equipment (PP&E)	148,582,344	156,041,663	153,615,865	144,999,530	136,363,163
<b>Total Unrestricted Assets</b>	<b>264,203,809</b>	<b>289,803,189</b>	<b>276,456,978</b>	<b>274,547,715</b>	<b>267,432,713</b>
<b>Total Current Liabilities</b>	<b>63,843,026</b>	<b>85,314,250</b>	<b>87,770,981</b>	<b>91,648,230</b>	<b>85,110,992</b>
Current Long Term Debt (LTD)	4,286,862	5,660,225	5,123,296	6,446,320	6,475,224
Accounts Payable and Accrued Expenses	31,569,834	26,457,341	26,092,986	29,817,369	31,332,823
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	17,855,864	†	†
Other Current Liabilities	27,986,330	53,196,684	38,698,835	55,384,541	47,302,945
<b>Total Non-current Liabilities</b>	<b>132,357,372</b>	<b>139,726,207</b>	<b>135,442,889</b>	<b>128,779,380</b>	<b>120,396,857</b>
Long Term Debt	126,276,774	132,335,005	126,540,490	120,492,896	113,934,356
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	2,344,956	1,496,884	1,578,267	1,628,409	1,264,533
Accrued Pension and Post Retiree Health Benefits	1,797,473	3,967,167	5,350,673	4,624,007	3,098,192
Other Non-Current Liabilities	1,938,169	1,927,151	1,973,459	2,034,068	2,099,776
<b>Fund Balance Unrestricted</b>	<b>68,003,411</b>	<b>64,762,732</b>	<b>53,243,108</b>	<b>54,120,105</b>	<b>61,924,864</b>
<b>Total Liabilities &amp; Equity</b>	<b>264,203,809</b>	<b>289,803,189</b>	<b>276,456,978</b>	<b>274,547,715</b>	<b>267,432,713</b>
<b>Total Restricted Assets</b>	<b>22,830,939</b>	<b>23,629,605</b>	<b>24,676,097</b>	<b>28,126,774</b>	<b>28,258,825</b>
Cash and Investments	22,829,556	23,629,605	24,676,097	28,126,774	28,258,825
Receivables	†	†	†	†	†
Other Assets	1,383	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>22,830,939</b>	<b>23,629,605</b>	<b>24,676,097</b>	<b>28,126,774</b>	<b>28,258,825</b>
<b>Total Restricted Fund Balance</b>	<b>22,830,939</b>	<b>23,624,770</b>	<b>24,671,785</b>	<b>28,122,782</b>	<b>28,255,155</b>
Total Liabilities	†	4,835	4,312	3,992	3,670
Temporarily Restricted Net Assets	5,247,378	5,870,574	5,898,492	8,979,161	8,328,679
Permanently Restricted Net Assets	17,583,561	17,754,196	18,773,293	19,143,621	19,926,476

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>610,832,010</b>	<b>639,016,982</b>	<b>651,308,553</b>	<b>729,396,764</b>	<b>761,776,048</b>
Gross Inpatient Service Revenue	258,482,485	265,934,915	278,022,402	319,684,860	345,313,451
Gross Outpatient Service Revenue	352,349,525	373,082,067	373,286,151	409,711,904	416,462,597
Free Care (Charity Care)	13,310,592	22,180,834	12,845,102	13,337,912	10,948,452
Bad Debt (Provision for Bad Debt)	21,602,393	26,517,986	26,634,344	35,478,477	17,702,120
Contractuals	297,807,255	303,132,283	333,891,525	373,889,612	405,050,527
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	278,111,770	287,185,879	277,937,582	306,690,763	328,074,949
Other Operating Revenue	12,524,010	15,924,416	18,077,075	22,938,150	36,665,384
<b>Total Operating Revenue</b>	<b>290,635,780</b>	<b>303,110,295</b>	<b>296,014,657</b>	<b>329,628,913</b>	<b>364,740,333</b>
<b>Total Operating Expenses</b>	<b>299,268,308</b>	<b>306,660,365</b>	<b>308,918,799</b>	<b>323,834,898</b>	<b>354,068,607</b>
Depreciation and Amortization	20,328,230	21,163,163	21,162,525	20,056,517	18,794,477
Interest	3,031,532	3,483,594	6,225,423	5,559,506	5,419,556
Advertising Expenses	1,338,354	459,938	501,732	479,613	749,558
Allowed Advertising Expenses	130,368	†	†	†	†
Non-Allowed Advertising Expenses	1,207,986	459,938	501,732	479,613	749,558
Salaries and Benefits	180,987,851	182,852,236	182,605,636	194,561,947	211,618,393
Other Operating Expenses	93,582,341	98,701,434	98,423,483	103,177,315	117,486,623
<b>Net Operating Income</b>	<b>(8,632,528)</b>	<b>(3,550,070)</b>	<b>(12,904,142)</b>	<b>5,794,015</b>	<b>10,671,726</b>
<b>Total Non-operating Revenue</b>	<b>(589,246)</b>	<b>486,815</b>	<b>628,938</b>	<b>195,434</b>	<b>968,138</b>
<b>Total Investment Income</b>	<b>435,824</b>	<b>396,037</b>	<b>334,817</b>	<b>193,829</b>	<b>244,131</b>
Interest and Dividends	225,156	125,459	169,671	188,050	342,997
Realized Gains/Losses on Sales of Securities	210,668	270,578	165,146	5,779	(98,866)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(14,506)	18,820	286,176	165,320	20,892
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(1,010,564)	71,958	7,945	(163,715)	703,115
<b>Excess of Revenue over Expenses</b>	<b>(9,221,774)</b>	<b>(3,063,255)</b>	<b>(12,275,204)</b>	<b>5,989,449</b>	<b>11,639,864</b>
Extraordinary Gains/Losses	†	†	(587,465)	(3,600,000)	(4,214,140)
<b>Total Surplus/Deficit</b>	<b>(9,221,774)</b>	<b>(3,063,255)</b>	<b>(12,862,669)</b>	<b>2,389,449</b>	<b>7,425,724</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(9,036,029)</b>	<b>(3,240,679)</b>	<b>(11,519,624)</b>	<b>876,997</b>	<b>7,804,759</b>
Net Assets Released for Restrictions - Capital	34,323	35,500	1,455,345	288,187	366,881
Unrealized Gains/Losses on Investments	(30,578)	(212,924)	(112,300)	(99,037)	12,154
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	(1,701,602)	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	182,000	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Central Maine Medical Center -- Lewiston, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.189	.812	1.003	.988	1.116
Current Ratio without Board Designated and Undesignated Investments	1.189	.812	1.003	.988	1.116
Days in Accounts Receivable	47.396	42.950	44.123	66.055	56.944
Acid Test	.226	.136	.129	.229	.341
Days Cash on Hand, Current	18.853	14.886	14.357	25.225	31.612
Days Cash on Hand, Incl Board Designated & Undesignated Investments	18.853	14.886	14.357	25.225	31.612
Average Payment Period, Accounts Payable and Accrued Expenses	41.310	33.825	33.097	35.827	34.111
Average Payment Period, Current Liabilities	83.540	109.072	111.332	110.118	92.657
<b>Capital Structure</b>					
Equity Financing Ratio	.257	.223	.193	.197	.232
Fixed Asset Financing	.850	.848	.824	.831	.836
Cash Flow Divided by Total Debt	.057	.080	.040	.118	.148
Cash Flow Divided by Total Debt with Operating Income Only	.060	.078	.037	.117	.143
Debt Service Coverage Total	2.017	2.778	1.272	2.959	3.022
Debt Service Coverage Total with Operating Income Only	2.101	2.715	1.219	2.940	2.940
<b>Profitability</b>					
Total Margin	(.032)	(.010)	(.041)	.018	.032
Operating Margin	(.030)	(.012)	(.044)	.018	.029
Non Operating Revenue Margin	.064	(.159)	(.051)	.033	.083
Return On Assets	(.035)	(.011)	(.044)	.022	.044
Return On Equity	(.136)	(.047)	(.231)	.111	.188
Markup	2.083	2.136	2.167	2.323	2.255
Deductible	.488	.474	.513	.513	.532
Markup Adjustment for Deductible	1.088	1.147	1.086	1.169	1.111
Reported Income Index	1.021	.945	1.066	6.829	1.491
<b>Asset Efficiency</b>					
Total Asset Turnover	1.098	1.048	1.073	1.201	1.367
Fixed Asset Turnover	1.956	1.942	1.927	2.273	2.675
Average Age Plant Depreciation Only	8.218	8.680	9.476	10.829	12.428
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.028)	.025	.007	.048	.093
Total Operating Revenue Growth	(.041)	.043	(.023)	.114	.107
Realized Gains Divided by Non-Operating Revenue	(.358)	.556	.263	.030	(.102)
Realized Gains Divided by Net Income	(.023)	(.088)	(.013)	.001	(.008)
Long Term Debt to Equity	1.857	2.043	2.377	2.226	1.840

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>3,761,548</b>	<b>4,628,997</b>	<b>4,189,481</b>	<b>4,624,658</b>	<b>3,697,076</b>
Cash and Investment	924,739	1,138,166	485,378	168,912	365,677
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	1,349,221	1,806,078	2,714,927	2,837,232	1,895,993
Due from Affiliates	85	4,749	10,955	6,311	23,208
Third Party Settlements Receivable	838,511	1,048,236	59,000	628,000	572,000
Other Accounts Receivable	146,696	179,101	414,073	518,343	532,774
Inventory	242,111	236,304	272,783	271,104	262,167
Other Current Assets	260,185	216,363	232,365	194,756	45,257
<b>Total Non-Current Assets</b>	<b>4,583,265</b>	<b>5,256,288</b>	<b>6,009,621</b>	<b>5,083,713</b>	<b>4,854,561</b>
Trustee Held Investments	11,590	5,641	12,337	4,151	12,465
Board Designated and Undesignated Investments	577,515	791,305	2,215,826	1,052,281	1,172,832
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	661,032	822,684	42,768	277,611	324,093
Gross Property, Plant and Equipment (PP&E)	8,680,132	9,388,697	10,006,285	10,589,948	10,701,713
Accumulated Depreciation	5,347,004	5,752,039	6,267,595	6,840,278	7,356,542
Net Property, Plant and Equipment (PP&E)	3,333,128	3,636,658	3,738,690	3,749,670	3,345,171
<b>Total Unrestricted Assets</b>	<b>8,344,813</b>	<b>9,885,285</b>	<b>10,199,102</b>	<b>9,708,371</b>	<b>8,551,637</b>
<b>Total Current Liabilities</b>	<b>2,847,314</b>	<b>3,781,223</b>	<b>3,033,776</b>	<b>3,692,622</b>	<b>3,434,605</b>
Current Long Term Debt (LTD)	48,776	57,586	60,801	40,663	47,049
Accounts Payable and Accrued Expenses	1,052,984	1,173,398	1,290,665	1,434,458	1,280,717
Estimated Third Party Settlements	1,669,169	2,468,794	1,602,641	2,081,697	1,438,788
Due to Affiliates	76,385	81,445	79,669	135,804	218,051
Other Current Liabilities	†	†	†	†	450,000
<b>Total Non-current Liabilities</b>	<b>2,725,290</b>	<b>2,867,943</b>	<b>3,108,360</b>	<b>2,700,305</b>	<b>2,659,611</b>
Long Term Debt	350,432	343,580	282,754	244,970	251,596
Estimated Third Party Settlements	1,064,281	1,044,996	1,518,221	768,803	441,521
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	1,310,577	1,479,367	1,307,385	1,686,532	1,966,494
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>2,772,209</b>	<b>3,236,119</b>	<b>4,056,966</b>	<b>3,315,444</b>	<b>2,457,421</b>
<b>Total Liabilities &amp; Equity</b>	<b>8,344,813</b>	<b>9,885,285</b>	<b>10,199,102</b>	<b>9,708,371</b>	<b>8,551,637</b>
<b>Total Restricted Assets</b>	<b>819,440</b>	<b>840,604</b>	<b>706,505</b>	<b>749,258</b>	<b>740,531</b>
Cash and Investments	653,257	700,732	621,720	711,878	731,157
Receivables	166,183	139,872	84,785	37,380	9,374
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>819,440</b>	<b>840,604</b>	<b>706,505</b>	<b>749,258</b>	<b>740,531</b>
<b>Total Restricted Fund Balance</b>	<b>819,440</b>	<b>840,604</b>	<b>706,505</b>	<b>749,258</b>	<b>740,531</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	471,088	487,252	346,652	389,055	380,048
Permanently Restricted Net Assets	348,352	353,352	359,853	360,203	360,483

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>16,381,663</b>	<b>18,252,659</b>	<b>18,295,981</b>	<b>18,845,102</b>	<b>18,871,508</b>
Gross Inpatient Service Revenue	4,037,871	4,840,274	4,971,133	4,208,792	4,400,798
Gross Outpatient Service Revenue	12,343,792	13,412,385	13,324,848	14,636,310	14,470,710
Free Care (Charity Care)	504,693	427,580	524,468	552,497	283,761
Bad Debt (Provision for Bad Debt)	(65,302)	363,558	488,729	680,908	417,982
Contractuals	3,526,734	3,921,736	3,585,372	3,549,926	3,667,945
Changes in Prior Year Estimated/Final Settlements	(1,163,603)	(8,465)	(643,212)	(981,344)	(380,821)
Net Patient Service Revenue	13,579,141	13,548,250	14,340,624	15,043,115	14,882,641
Other Operating Revenue	289,724	462,840	506,599	731,951	1,224,940
<b>Total Operating Revenue</b>	<b>13,868,865</b>	<b>14,011,090</b>	<b>14,847,223</b>	<b>15,775,066</b>	<b>16,107,581</b>
<b>Total Operating Expenses</b>	<b>12,421,144</b>	<b>13,735,821</b>	<b>14,299,968</b>	<b>16,026,405</b>	<b>16,301,048</b>
Depreciation and Amortization	445,745	503,245	515,556	572,789	597,116
Interest	35,121	23,389	14,332	11,283	18,509
Advertising Expenses	37,025	46,254	77,937	71,562	46,817
Allowed Advertising Expenses	14,268	945	136	†	†
Non-Allowed Advertising Expenses	22,757	45,309	77,801	71,562	46,817
Salaries and Benefits	8,270,097	9,075,270	9,512,136	10,525,330	10,323,584
Other Operating Expenses	3,633,156	4,087,663	4,180,007	4,845,441	5,315,022
<b>Net Operating Income</b>	<b>1,447,721</b>	<b>275,269</b>	<b>547,255</b>	<b>(251,339)</b>	<b>(193,467)</b>
<b>Total Non-operating Revenue</b>	<b>320,921</b>	<b>38,854</b>	<b>18,520</b>	<b>27,046</b>	<b>15,702</b>
<b>Total Investment Income</b>	<b>24,094</b>	<b>40,474</b>	<b>18,520</b>	<b>27,046</b>	<b>15,702</b>
Interest and Dividends	31,704	43,963	18,520	27,046	15,702
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	(7,610)	(3,489)	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	296,827	(1,620)	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>1,768,642</b>	<b>314,123</b>	<b>565,775</b>	<b>(224,293)</b>	<b>(177,765)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,768,642</b>	<b>314,123</b>	<b>565,775</b>	<b>(224,293)</b>	<b>(177,765)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,938,510</b>	<b>463,910</b>	<b>820,847</b>	<b>(741,522)</b>	<b>(858,023)</b>
Net Assets Released for Restrictions - Capital	392,102	233,208	225,429	†	†
Unrealized Gains/Losses on Investments	(7,562)	(2,689)	320	7,437	(19,879)
Minimum Pension Liability Adjustment	(203,243)	(59,854)	132,073	(157,966)	(247,734)
Transfers From/To Affiliates	(11,420)	(21,860)	(104,339)	(367,919)	(412,659)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(9)	982	1,589	1,219	14

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Charles A. Dean Memorial Hospital -- Greenville, Me..	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.524	1.433	2.111	1.537	1.418
Current Ratio without Board Designated and Undesignated Investments	1.321	1.224	1.381	1.252	1.076
Days in Accounts Receivable	36.266	48.657	69.101	68.841	46.500
Acid Test	.325	.301	.160	.046	.106
Days Cash on Hand, Current	28.185	31.395	12.852	3.990	8.499
Days Cash on Hand, Incl Board Designated & Undesignated Investments	45.787	53.221	71.526	28.843	35.759
Average Payment Period, Accounts Payable and Accrued Expenses	32.094	32.366	34.176	33.881	29.767
Average Payment Period, Current Liabilities	86.784	104.299	80.332	87.216	79.829
<b>Capital Structure</b>					
Equity Financing Ratio	.332	.327	.398	.342	.287
Fixed Asset Financing	.105	.094	.076	.065	.075
Cash Flow Divided by Total Debt	.397	.123	.176	.055	.069
Cash Flow Divided by Total Debt with Operating Income Only	.340	.117	.173	.050	.066
Debt Service Coverage Total	21.196	11.650	15.235	4.991	7.400
Debt Service Coverage Total with Operating Income Only	18.172	11.112	14.977	4.616	7.134
<b>Profitability</b>					
Total Margin	.125	.022	.038	(.014)	(.011)
Operating Margin	.104	.020	.037	(.016)	(.012)
Non Operating Revenue Margin	.181	.124	.033	(.121)	(.088)
Return On Assets	.212	.032	.055	(.023)	(.021)
Return On Equity	.638	.097	.139	(.068)	(.072)
Markup	1.342	1.363	1.315	1.222	1.233
Deductible	.215	.215	.196	.188	.194
Markup Adjustment for Deductible	1.058	1.077	1.064	1.000	1.008
Reported Income Index	.912	.677	.689	.302	.207
<b>Asset Efficiency</b>					
Total Asset Turnover	1.700	1.421	1.458	1.628	1.885
Fixed Asset Turnover	4.161	3.853	3.971	4.207	4.815
Average Age Plant Depreciation Only	11.996	11.430	12.157	11.942	12.320
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.047)	.106	.041	.121	.017
Total Operating Revenue Growth	.094	.010	.060	.062	.021
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.126	.106	.070	.074	.102

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>9,579,759</b>	<b>10,102,406</b>	<b>9,323,027</b>	<b>6,627,995</b>	<b>8,023,676</b>
Cash and Investment	3,995,976	3,899,871	4,026,350	2,032,597	2,040,832
Current Assets Whose Use is Limited	408,204	412,597	409,986	410,366	413,342
Net Patient Accounts Receivable	4,208,615	4,368,661	3,124,911	3,371,538	3,573,055
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	234,801	670,457	1,010,381	19,603	1,137,057
Inventory	436,757	451,425	433,019	468,621	522,969
Other Current Assets	295,406	299,395	318,380	325,270	336,421
<b>Total Non-Current Assets</b>	<b>14,550,448</b>	<b>14,145,237</b>	<b>13,711,812</b>	<b>13,563,521</b>	<b>12,433,797</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	1,251,974	1,587,708	2,029,449	2,284,630	2,042,913
Due From Affiliates	139,966	104,974	69,983	34,991	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	85,226	72,587	64,167	55,748	120,485
Gross Property, Plant and Equipment (PP&E)	27,767,109	28,467,660	29,096,822	29,518,591	30,078,690
Accumulated Depreciation	14,693,827	16,087,692	17,548,609	18,330,439	19,808,291
Net Property, Plant and Equipment (PP&E)	13,073,282	12,379,968	11,548,213	11,188,152	10,270,399
<b>Total Unrestricted Assets</b>	<b>24,130,207</b>	<b>24,247,643</b>	<b>23,034,839</b>	<b>20,191,516</b>	<b>20,457,473</b>
<b>Total Current Liabilities</b>	<b>5,963,540</b>	<b>7,520,244</b>	<b>8,114,117</b>	<b>7,264,047</b>	<b>6,049,013</b>
Current Long Term Debt (LTD)	720,603	751,377	640,167	669,323	697,266
Accounts Payable and Accrued Expenses	2,793,010	3,234,522	3,512,504	2,122,680	2,949,747
Estimated Third Party Settlements	2,449,927	3,534,345	3,961,446	4,472,044	2,402,000
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>7,494,100</b>	<b>7,154,543</b>	<b>4,927,521</b>	<b>6,309,092</b>	<b>7,485,876</b>
Long Term Debt	5,127,065	4,322,459	3,643,326	3,120,228	2,384,020
Estimated Third Party Settlements	†	†	†	†	2,391,121
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	2,367,035	2,832,084	1,284,195	3,188,864	2,710,735
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>10,672,567</b>	<b>9,572,856</b>	<b>9,993,201</b>	<b>6,618,377</b>	<b>6,922,584</b>
<b>Total Liabilities &amp; Equity</b>	<b>24,130,207</b>	<b>24,247,643</b>	<b>23,034,839</b>	<b>20,191,516</b>	<b>20,457,473</b>
<b>Total Restricted Assets</b>	<b>1,402,154</b>	<b>1,381,247</b>	<b>1,382,720</b>	<b>1,449,327</b>	<b>1,757,096</b>
Cash and Investments	1,402,154	1,381,247	1,382,720	1,449,327	†
Receivables	†	†	†	†	1,757,096
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,402,154</b>	<b>1,381,247</b>	<b>1,382,720</b>	<b>1,449,327</b>	<b>1,757,096</b>
<b>Total Restricted Fund Balance</b>	<b>1,402,154</b>	<b>1,381,247</b>	<b>1,382,720</b>	<b>1,449,327</b>	<b>1,757,096</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	58,919	38,012	39,485	55,731	363,500
Permanently Restricted Net Assets	1,343,235	1,343,235	1,343,235	1,393,596	1,393,596

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>58,954,959</b>	<b>61,333,114</b>	<b>59,956,628</b>	<b>65,112,818</b>	<b>73,261,912</b>
Gross Inpatient Service Revenue	10,840,378	12,494,020	12,538,771	12,410,035	13,339,003
Gross Outpatient Service Revenue	48,114,581	48,839,094	47,417,857	52,702,783	59,922,909
Free Care (Charity Care)	2,306,820	1,804,065	1,887,811	1,776,310	1,880,930
Bad Debt (Provision for Bad Debt)	1,939,992	2,021,713	1,998,937	2,822,935	2,990,480
Contractuals	19,470,292	23,609,340	23,915,918	27,268,429	33,438,173
Changes in Prior Year Estimated/Final Settlements	680,900	(199,400)	72,539	100,751	(42,000)
Net Patient Service Revenue	34,556,955	34,097,396	32,081,423	33,144,393	34,994,329
Other Operating Revenue	862,025	1,109,555	904,929	387,478	1,043,648
<b>Total Operating Revenue</b>	<b>35,418,980</b>	<b>35,206,951</b>	<b>32,986,352</b>	<b>33,531,871</b>	<b>36,037,977</b>
<b>Total Operating Expenses</b>	<b>36,207,132</b>	<b>36,081,551</b>	<b>34,480,274</b>	<b>35,325,588</b>	<b>36,241,900</b>
Depreciation and Amortization	1,563,986	1,527,524	1,514,904	1,577,502	1,495,762
Interest	233,499	212,626	182,258	157,626	135,303
Advertising Expenses	141,387	98,979	71,613	69,630	64,732
Allowed Advertising Expenses	43,732	41,571	27,999	32,548	32,583
Non-Allowed Advertising Expenses	97,655	57,408	43,614	37,082	32,149
Salaries and Benefits	19,889,297	20,465,022	19,557,410	20,748,470	21,561,106
Other Operating Expenses	14,378,963	13,777,400	13,154,089	12,772,360	12,984,997
<b>Net Operating Income</b>	<b>(788,152)</b>	<b>(874,600)</b>	<b>(1,493,922)</b>	<b>(1,793,717)</b>	<b>(203,923)</b>
<b>Total Non-operating Revenue</b>	<b>186,705</b>	<b>250,959</b>	<b>607,022</b>	<b>186,844</b>	<b>99,031</b>
<b>Total Investment Income</b>	<b>179,326</b>	<b>194,824</b>	<b>600,827</b>	<b>186,844</b>	<b>99,031</b>
Interest and Dividends	179,326	194,824	127,203	174,085	99,031
Realized Gains/Losses on Sales of Securities	†	†	473,624	12,759	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	7,379	56,135	6,195	†	†
<b>Excess of Revenue over Expenses</b>	<b>(601,447)</b>	<b>(623,641)</b>	<b>(886,900)</b>	<b>(1,606,873)</b>	<b>(104,892)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>(601,447)</b>	<b>(623,641)</b>	<b>(886,900)</b>	<b>(1,606,873)</b>	<b>(104,892)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(2,310,175)</b>	<b>(1,099,712)</b>	<b>420,346</b>	<b>(3,374,827)</b>	<b>304,206</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(132,257)	227,609	(80,674)	133,508	(159,970)
Minimum Pension Liability Adjustment	(1,424,834)	(643,820)	1,573,225	(1,938,414)	604,059
Transfers From/To Affiliates	(151,637)	(59,860)	(185,305)	36,952	(34,991)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Down East Community Hospital -- Machias, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.816	1.554	1.399	1.227	1.664
Current Ratio without Board Designated and Undesignated Investments	1.606	1.343	1.149	.912	1.326
Days in Accounts Receivable	44.453	46.765	35.553	37.129	37.268
Acid Test	.739	.573	.547	.336	.406
Days Cash on Hand, Current	46.402	45.553	49.120	26.422	25.781
Days Cash on Hand, Incl Board Designated & Undesignated Investments	59.593	62.325	71.591	51.131	47.241
Average Payment Period, Accounts Payable and Accrued Expenses	29.427	34.167	38.891	22.958	30.986
Average Payment Period, Current Liabilities	62.832	79.438	89.841	78.564	63.543
<b>Capital Structure</b>					
Equity Financing Ratio	.442	.395	.434	.328	.338
Fixed Asset Financing	.392	.349	.315	.279	.232
Cash Flow Divided by Total Debt	.072	.062	.048	(.002)	.103
Cash Flow Divided by Total Debt with Operating Income Only	.058	.044	.002	(.016)	.095
Debt Service Coverage Total	1.287	1.196	.868	.161	1.897
Debt Service Coverage Total with Operating Income Only	1.086	.927	.218	(.073)	1.774
<b>Profitability</b>					
Total Margin	(.017)	(.018)	(.026)	(.048)	(.003)
Operating Margin	(.022)	(.025)	(.045)	(.053)	(.006)
Non Operating Revenue Margin	(.310)	(.402)	(.684)	(.116)	(.944)
Return On Assets	(.025)	(.026)	(.039)	(.080)	(.005)
Return On Equity	(.056)	(.065)	(.089)	(.243)	(.015)
Markup	1.652	1.731	1.765	1.854	2.050
Deductible	.330	.385	.399	.419	.456
Markup Adjustment for Deductible	1.114	1.076	1.072	1.082	1.128
Reported Income Index	.260	.567	(2.110)	.476	(.345)
<b>Asset Efficiency</b>					
Total Asset Turnover	1.476	1.462	1.458	1.670	1.766
Fixed Asset Turnover	2.709	2.844	2.856	2.997	3.509
Average Age Plant Depreciation Only	9.395	10.532	11.584	11.620	13.243
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.043	(.003)	(.044)	.025	.026
Total Operating Revenue Growth	.039	(.006)	(.063)	.017	.075
Realized Gains Divided by Non-Operating Revenue	†	†	.780	.068	†
Realized Gains Divided by Net Income	†	†	(.534)	(.008)	†
Long Term Debt to Equity	.480	.452	.365	.471	.344

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>93,462,524</b>	<b>121,699,118</b>	<b>141,656,633</b>	<b>146,572,948</b>	<b>169,521,523</b>
Cash and Investment	21,487,958	37,860,701	24,192,002	34,522,884	47,762,234
Current Assets Whose Use is Limited	1,328,176	1,326,249	12,627,077	13,897,156	11,986,674
Net Patient Accounts Receivable	47,223,529	53,197,370	65,958,844	69,709,076	81,937,734
Due from Affiliates	4,795,518	4,873,386	6,818,782	5,757,406	2,776,697
Third Party Settlements Receivable	2,505,839	4,811,332	5,737,170	2,204,938	11,989,099
Other Accounts Receivable	2,701,523	2,603,666	5,681,768	5,102,707	4,887,477
Inventory	2,339,963	2,324,446	2,508,884	2,672,803	2,699,182
Other Current Assets	11,080,018	14,701,968	18,132,106	12,705,978	5,482,426
<b>Total Non-Current Assets</b>	<b>338,879,963</b>	<b>420,620,611</b>	<b>610,648,240</b>	<b>605,890,197</b>	<b>610,226,028</b>
Trustee Held Investments	7,351,198	9,665,396	150,170,267	106,988,457	41,474,869
Board Designated and Undesignated Investments	114,977,578	127,708,664	214,415,264	211,145,028	206,846,016
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	48,642,669	101,060,366	38,919,137	33,712,608	33,440,894
Gross Property, Plant and Equipment (PP&E)	429,730,620	462,226,307	493,818,175	562,347,934	657,583,428
Accumulated Depreciation	261,822,102	280,040,122	286,674,603	308,303,830	329,119,179
Net Property, Plant and Equipment (PP&E)	167,908,518	182,186,185	207,143,572	254,044,104	328,464,249
<b>Total Unrestricted Assets</b>	<b>432,342,487</b>	<b>542,319,729</b>	<b>752,304,873</b>	<b>752,463,145</b>	<b>779,747,551</b>
<b>Total Current Liabilities</b>	<b>58,316,114</b>	<b>67,963,067</b>	<b>85,845,311</b>	<b>90,712,471</b>	<b>93,848,524</b>
Current Long Term Debt (LTD)	2,808,066	2,856,615	2,772,997	2,791,922	3,191,672
Accounts Payable and Accrued Expenses	40,286,515	54,506,946	67,141,909	70,158,448	75,353,702
Estimated Third Party Settlements	12,072,189	6,526,790	11,377,430	9,814,562	8,433,361
Due to Affiliates	1,756,836	2,749,096	3,065,876	6,625,088	5,561,921
Other Current Liabilities	1,392,508	1,323,620	1,487,099	1,322,451	1,307,868
<b>Total Non-current Liabilities</b>	<b>161,909,800</b>	<b>193,619,221</b>	<b>328,469,738</b>	<b>313,787,316</b>	<b>330,519,150</b>
Long Term Debt	64,512,343	61,705,341	214,285,987	210,933,391	208,079,450
Estimated Third Party Settlements	16,387,529	30,624,042	23,231,044	9,313,516	9,345,516
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	78,955,350	99,433,716	89,294,429	90,719,583	110,440,483
Other Non-Current Liabilities	2,054,578	1,856,122	1,658,278	2,820,826	2,653,701
<b>Fund Balance Unrestricted</b>	<b>212,116,573</b>	<b>280,737,441</b>	<b>337,989,824</b>	<b>347,963,358</b>	<b>355,379,877</b>
<b>Total Liabilities &amp; Equity</b>	<b>432,342,487</b>	<b>542,319,729</b>	<b>752,304,873</b>	<b>752,463,145</b>	<b>779,747,551</b>
<b>Total Restricted Assets</b>	<b>27,130,294</b>	<b>31,021,257</b>	<b>34,173,103</b>	<b>39,037,936</b>	<b>44,470,938</b>
Cash and Investments	27,130,294	31,021,257	34,173,103	39,037,936	44,470,938
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>27,130,293</b>	<b>31,021,257</b>	<b>34,173,103</b>	<b>39,037,936</b>	<b>44,470,938</b>
<b>Total Restricted Fund Balance</b>	<b>27,130,293</b>	<b>31,021,257</b>	<b>34,173,103</b>	<b>39,037,936</b>	<b>44,470,938</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	16,791,222	20,348,188	23,279,271	27,224,227	32,827,338
Permanently Restricted Net Assets	10,339,071	10,673,069	10,893,832	11,813,709	11,643,600

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>1,112,990,620</b>	<b>1,220,000,221</b>	<b>1,249,578,962</b>	<b>1,370,595,051</b>	<b>1,505,053,654</b>
Gross Inpatient Service Revenue	594,111,857	647,723,072	689,854,426	731,854,628	768,350,376
Gross Outpatient Service Revenue	518,878,763	572,277,149	559,724,536	638,740,423	736,703,278
Free Care (Charity Care)	25,395,442	23,648,543	29,223,699	27,542,258	20,465,047
Bad Debt (Provision for Bad Debt)	20,046,392	25,274,044	26,463,601	40,643,964	32,553,501
Contractuals	520,558,288	580,647,234	590,949,990	674,747,141	763,767,641
Changes in Prior Year Estimated/Final Settlements	(3,465,571)	(32,211,837)	(17,349,653)	(11,250,555)	(2,352,200)
Net Patient Service Revenue	550,456,069	622,642,237	620,291,325	638,912,243	690,619,665
Other Operating Revenue	20,554,535	32,368,032	27,888,923	30,060,344	29,766,277
<b>Total Operating Revenue</b>	<b>571,010,604</b>	<b>655,010,269</b>	<b>648,180,248</b>	<b>668,972,587</b>	<b>720,385,942</b>
<b>Total Operating Expenses</b>	<b>556,299,430</b>	<b>594,902,936</b>	<b>618,520,632</b>	<b>652,244,681</b>	<b>680,823,269</b>
Depreciation and Amortization	22,065,835	22,170,949	24,804,514	23,168,166	23,769,952
Interest	3,253,634	3,229,884	2,893,339	3,246,120	2,930,842
Advertising Expenses	629,866	1,142,814	1,518,140	1,495,926	1,621,983
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	629,866	1,142,814	1,518,140	1,495,926	1,621,983
Salaries and Benefits	283,513,398	307,217,148	329,259,525	346,353,455	355,113,126
Other Operating Expenses	246,836,697	261,142,141	260,045,114	277,981,014	297,387,366
<b>Net Operating Income</b>	<b>14,711,174</b>	<b>60,107,333</b>	<b>29,659,616</b>	<b>16,727,906</b>	<b>39,562,673</b>
<b>Total Non-operating Revenue</b>	<b>1,941,011</b>	<b>1,710,701</b>	<b>19,361,534</b>	<b>1,534,118</b>	<b>2,283,319</b>
<b>Total Investment Income</b>	<b>1,941,011</b>	<b>1,710,701</b>	<b>19,361,534</b>	<b>1,534,118</b>	<b>2,283,319</b>
Interest and Dividends	1,472,309	1,445,563	1,766,625	1,473,221	1,705,837
Realized Gains/Losses on Sales of Securities	468,702	265,138	17,594,909	60,897	577,482
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>16,652,185</b>	<b>61,818,034</b>	<b>49,021,150</b>	<b>18,262,024</b>	<b>41,845,992</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>16,652,185</b>	<b>61,818,034</b>	<b>49,021,150</b>	<b>18,262,024</b>	<b>41,845,992</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,005,515</b>	<b>68,620,868</b>	<b>57,252,383</b>	<b>9,973,534</b>	<b>7,416,519</b>
Net Assets Released for Restrictions - Capital	1,968,396	769,736	2,264,230	1,055,599	1,870,484
Unrealized Gains/Losses on Investments	(417,780)	1,156,236	(2,097,955)	6,014,014	(3,055)
Minimum Pension Liability Adjustment	(16,539,653)	3,701,868	12,785,482	(360,456)	(15,750,733)
Transfers From/To Affiliates	439,232	600,855	(4,774,612)	(15,049,686)	(20,597,537)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	(96,865)	574,139	54,088	52,039	51,368

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Eastern Maine Medical Center -- Bangor, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.574	3.670	4.148	3.943	4.010
Current Ratio without Board Designated and Undesignated Investments	1.603	1.791	1.650	1.616	1.806
Days in Accounts Receivable	31.313	31.185	38.812	39.824	43.305
Acid Test	.391	.577	.429	.534	.637
Days Cash on Hand, Current	15.588	24.974	22.635	28.094	33.191
Days Cash on Hand, Incl Board Designated & Undesignated Investments	94.144	106.362	154.452	150.604	148.096
Average Payment Period, Accounts Payable and Accrued Expenses	27.525	34.737	41.277	40.707	41.860
Average Payment Period, Current Liabilities	39.843	43.313	52.775	52.633	52.134
<b>Capital Structure</b>					
Equity Financing Ratio	.491	.518	.449	.462	.456
Fixed Asset Financing	.384	.339	1.034	.830	.633
Cash Flow Divided by Total Debt	.176	.321	.178	.102	.155
Cash Flow Divided by Total Debt with Operating Income Only	.167	.315	.131	.099	.149
Debt Service Coverage Total	7.320	14.445	13.343	7.422	11.978
Debt Service Coverage Total with Operating Income Only	6.981	14.162	9.975	7.168	11.579
<b>Profitability</b>					
Total Margin	.029	.094	.073	.027	.058
Operating Margin	.026	.092	.046	.025	.055
Non Operating Revenue Margin	.117	.028	.395	.084	.055
Return On Assets	.039	.114	.065	.024	.054
Return On Equity	.079	.220	.145	.052	.118
Markup	2.038	2.105	2.065	2.147	2.254
Deductible	.468	.476	.473	.492	.507
Markup Adjustment for Deductible	1.102	1.129	1.110	1.113	1.133
Reported Income Index	8.303	.901	.856	1.831	5.642
<b>Asset Efficiency</b>					
Total Asset Turnover	1.325	1.211	.887	.891	.927
Fixed Asset Turnover	3.401	3.595	3.129	2.633	2.193
Average Age Plant Depreciation Only	11.865	12.631	11.557	13.307	13.846
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.007	.069	.040	.055	.044
Total Operating Revenue Growth	.016	.147	(.010)	.032	.077
Realized Gains Divided by Non-Operating Revenue	.241	.155	.909	.040	.253
Realized Gains Divided by Net Income	.028	.004	.359	.003	.014
Long Term Debt to Equity	.304	.220	.634	.606	.586

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>22,504,018</b>	<b>19,692,412</b>	<b>28,943,615</b>	<b>15,079,757</b>	<b>16,367,409</b>
Cash and Investment	8,631,096	4,193,626	2,612,381	2,718,765	1,414,900
Current Assets Whose Use is Limited	1,131,951	1,326,380	1,132,652	1,131,163	404,076
Net Patient Accounts Receivable	10,001,878	10,470,970	10,333,479	8,137,315	8,387,622
Due from Affiliates	159,405	23,186	111,399	113,128	268,925
Third Party Settlements Receivable	†	†	12,608,331	612,810	1,631,015
Other Accounts Receivable	†	†	†	†	†
Inventory	1,270,140	1,219,194	1,212,571	1,273,667	†
Other Current Assets	1,309,548	2,459,056	932,802	1,092,909	4,260,871
<b>Total Non-Current Assets</b>	<b>46,457,328</b>	<b>53,966,933</b>	<b>36,795,883</b>	<b>34,357,203</b>	<b>31,667,225</b>
Trustee Held Investments	†	†	†	(107,604)	(350,765)
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	10,858,291	15,493,307	1,693,990	2,026,264	2,239,386
Gross Property, Plant and Equipment (PP&E)	79,145,770	85,018,148	85,640,384	86,934,002	88,239,511
Accumulated Depreciation	43,546,733	46,544,522	50,538,491	54,495,459	58,460,907
Net Property, Plant and Equipment (PP&E)	35,599,037	38,473,626	35,101,893	32,438,543	29,778,604
<b>Total Unrestricted Assets</b>	<b>68,961,346</b>	<b>73,659,345</b>	<b>65,739,498</b>	<b>49,436,960</b>	<b>48,034,634</b>
<b>Total Current Liabilities</b>	<b>7,721,725</b>	<b>9,299,724</b>	<b>7,939,700</b>	<b>6,743,047</b>	<b>10,985,942</b>
Current Long Term Debt (LTD)	570,000	891,387	762,668	670,000	725,000
Accounts Payable and Accrued Expenses	5,861,337	6,293,976	7,120,921	6,016,990	8,986,920
Estimated Third Party Settlements	1,290,388	2,114,361	†	†	†
Due to Affiliates	†	†	†	†	502,628
Other Current Liabilities	†	†	56,111	56,057	771,394
<b>Total Non-current Liabilities</b>	<b>22,503,474</b>	<b>25,636,466</b>	<b>25,237,719</b>	<b>21,806,956</b>	<b>20,172,300</b>
Long Term Debt	21,874,495	24,777,994	24,003,228	19,776,019	18,080,455
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	628,979	858,472	1,234,491	2,030,937	2,091,845
<b>Fund Balance Unrestricted</b>	<b>38,736,147</b>	<b>38,723,155</b>	<b>32,562,079</b>	<b>20,886,957</b>	<b>16,876,392</b>
<b>Total Liabilities &amp; Equity</b>	<b>68,961,346</b>	<b>73,659,345</b>	<b>65,739,498</b>	<b>49,436,960</b>	<b>48,034,634</b>
<b>Total Restricted Assets</b>	<b>2,509,381</b>	<b>2,509,659</b>	<b>2,837,639</b>	<b>2,982,078</b>	<b>2,762,510</b>
Cash and Investments	2,361,882	2,362,160	2,690,140	2,982,078	2,762,510
Receivables	†	†	†	†	†
Other Assets	147,499	147,499	147,499	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>2,509,381</b>	<b>2,509,659</b>	<b>2,837,639</b>	<b>2,982,078</b>	<b>2,762,510</b>
<b>Total Restricted Fund Balance</b>	<b>2,509,381</b>	<b>2,509,659</b>	<b>2,837,639</b>	<b>2,982,078</b>	<b>2,762,510</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,063,840	1,077,560	1,387,990	1,705,323	1,525,940
Permanently Restricted Net Assets	1,445,541	1,432,099	1,449,649	1,276,755	1,236,570

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>168,401,934</b>	<b>175,789,248</b>	<b>166,927,198</b>	<b>159,246,278</b>	<b>162,078,200</b>
Gross Inpatient Service Revenue	54,300,450	55,105,860	49,705,499	43,380,159	44,337,408
Gross Outpatient Service Revenue	114,101,484	120,683,388	117,221,699	115,866,119	117,740,792
Free Care (Charity Care)	6,831,140	6,705,032	6,604,596	4,181,271	2,942,965
Bad Debt (Provision for Bad Debt)	3,206,173	3,725,281	5,311,053	3,427,410	3,603,718
Contractuals	77,036,439	81,463,941	82,441,727	82,809,113	82,053,016
Changes in Prior Year Estimated/Final Settlements	(1,800,000)	661,000	(1,674,000)	(1,693,240)	(730,000)
Net Patient Service Revenue	83,128,182	83,233,994	74,243,822	70,521,724	74,208,501
Other Operating Revenue	2,191,861	6,235,108	2,241,888	3,610,129	3,946,766
<b>Total Operating Revenue</b>	<b>85,320,043</b>	<b>89,469,102</b>	<b>76,485,710</b>	<b>74,131,853</b>	<b>78,155,267</b>
<b>Total Operating Expenses</b>	<b>83,770,932</b>	<b>89,726,136</b>	<b>84,015,968</b>	<b>77,500,827</b>	<b>78,859,215</b>
Depreciation and Amortization	4,887,968	4,684,361	4,512,293	4,050,233	3,742,913
Interest	1,096,903	1,150,299	1,180,951	983,664	909,838
Advertising Expenses	10,338	165,589	147,871	110,213	118,296
Allowed Advertising Expenses	10,338	165,589	147,871	110,213	118,296
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	50,828,420	56,160,492	52,808,057	48,458,138	47,164,361
Other Operating Expenses	26,947,303	27,565,395	25,366,796	23,898,579	26,923,807
<b>Net Operating Income</b>	<b>1,549,111</b>	<b>(257,034)</b>	<b>(7,530,258)</b>	<b>(3,368,974)</b>	<b>(703,948)</b>
<b>Total Non-operating Revenue</b>	<b>(365,750)</b>	<b>(28,228)</b>	<b>(156,829)</b>	<b>516,801</b>	<b>19,899</b>
<b>Total Investment Income</b>	<b>7,883</b>	<b>(1,030)</b>	<b>(10,106)</b>	<b>(16,148)</b>	<b>(21,925)</b>
Interest and Dividends	7,883	(1,030)	(10,106)	(16,148)	(21,925)
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(48,794)	(251,219)	(187,058)	(143,179)	1,605
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(324,839)	224,021	40,335	676,128	40,219
<b>Excess of Revenue over Expenses</b>	<b>1,183,361</b>	<b>(285,262)</b>	<b>(7,687,087)</b>	<b>(2,852,173)</b>	<b>(684,049)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,183,361</b>	<b>(285,262)</b>	<b>(7,687,087)</b>	<b>(2,852,173)</b>	<b>(684,049)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,171,798</b>	<b>(12,992)</b>	<b>(6,161,076)</b>	<b>(11,675,126)</b>	<b>(2,080,227)</b>
Net Assets Released for Restrictions - Capital	†	†	†	147,500	76,185
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(11,563)	272,270	1,526,011	(8,970,453)	(1,472,363)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Franklin Memorial Hospital -- Farmington, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.914	2.118	3.645	2.236	1.490
Current Ratio without Board Designated and Undesignated Investments	2.914	2.118	3.645	2.236	1.490
Days in Accounts Receivable	43.916	45.918	50.802	42.116	41.255
Acid Test	1.264	.594	.472	.571	.166
Days Cash on Hand, Current	45.175	23.692	17.193	19.132	8.839
Days Cash on Hand, Incl Board Designated & Undesignated Investments	45.175	23.692	17.193	19.132	8.839
Average Payment Period, Accounts Payable and Accrued Expenses	27.121	27.014	32.692	29.900	43.669
Average Payment Period, Current Liabilities	35.729	39.914	36.451	33.508	53.382
<b>Capital Structure</b>					
Equity Financing Ratio	.562	.526	.495	.422	.351
Fixed Asset Financing	.614	.644	.684	.610	.607
Cash Flow Divided by Total Debt	.201	.126	(.096)	.042	.098
Cash Flow Divided by Total Debt with Operating Income Only	.213	.127	(.091)	.024	.098
Debt Service Coverage Total	3.708	3.226	(.962)	1.249	2.512
Debt Service Coverage Total with Operating Income Only	3.897	3.242	(.886)	.953	2.499
<b>Profitability</b>					
Total Margin	.014	(.003)	(.101)	(.038)	(.009)
Operating Margin	.018	(.003)	(.098)	(.045)	(.009)
Non Operating Revenue Margin	(.309)	.099	.020	(.181)	(.029)
Return On Assets	.017	(.004)	(.117)	(.058)	(.014)
Return On Equity	.031	(.007)	(.236)	(.137)	(.041)
Markup	2.036	2.029	2.014	2.101	2.105
Deductible	.457	.463	.494	.520	.506
Markup Adjustment for Deductible	1.117	1.121	1.032	1.033	1.065
Reported Income Index	1.010	21.957	1.248	.244	.171
<b>Asset Efficiency</b>					
Total Asset Turnover	1.232	1.214	1.161	1.510	1.627
Fixed Asset Turnover	2.397	2.325	2.179	2.285	2.625
Average Age Plant Depreciation Only	8.909	9.936	11.200	13.455	15.619
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.054	.071	(.064)	(.078)	.018
Total Operating Revenue Growth	.042	.049	(.145)	(.031)	.054
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.565	.640	.737	.947	1.071

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>10,298,308</b>	<b>11,011,141</b>	<b>8,489,715</b>	<b>9,530,917</b>	<b>9,882,256</b>
Cash and Investment	1,252,206	742,531	121,080	309,910	776,889
Current Assets Whose Use is Limited	305,047	306,752	302,696	308,787	287,572
Net Patient Accounts Receivable	6,878,103	8,379,146	6,576,482	7,600,541	7,020,340
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	176,221	55,498	†	†	†
Other Accounts Receivable	321,850	280,911	255,593	171,802	568,974
Inventory	874,335	785,159	768,382	772,018	837,749
Other Current Assets	490,546	461,144	465,482	367,859	390,732
<b>Total Non-Current Assets</b>	<b>18,463,386</b>	<b>19,685,621</b>	<b>17,543,556</b>	<b>16,915,070</b>	<b>15,799,705</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	2,971,486	3,322,885	3,766,885	4,270,809	4,141,212
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	2,387,819	2,703,273	760,161	722,632	494,360
Gross Property, Plant and Equipment (PP&E)	39,669,783	40,393,840	40,912,065	41,160,778	41,653,185
Accumulated Depreciation	26,565,702	26,734,377	27,895,555	29,239,149	30,489,052
Net Property, Plant and Equipment (PP&E)	13,104,081	13,659,463	13,016,510	11,921,629	11,164,133
<b>Total Unrestricted Assets</b>	<b>28,761,694</b>	<b>30,696,762</b>	<b>26,033,271</b>	<b>26,445,987</b>	<b>25,681,961</b>
<b>Total Current Liabilities</b>	<b>8,704,885</b>	<b>11,883,701</b>	<b>10,503,188</b>	<b>12,099,202</b>	<b>9,051,639</b>
Current Long Term Debt (LTD)	744,260	892,000	883,000	980,000	986,000
Accounts Payable and Accrued Expenses	4,177,321	4,523,872	4,751,231	5,521,372	5,420,363
Estimated Third Party Settlements	2,322,028	4,852,012	4,868,957	4,438,271	972,816
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	1,461,276	1,615,817	†	1,159,559	1,672,460
<b>Total Non-current Liabilities</b>	<b>12,140,141</b>	<b>11,674,138</b>	<b>11,322,752</b>	<b>10,305,808</b>	<b>13,184,419</b>
Long Term Debt	11,427,811	11,031,107	10,177,638	9,283,486	8,071,323
Estimated Third Party Settlements	†	†	†	†	4,207,837
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	555,000	365,000	750,000	625,000	456,000
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	157,330	278,031	395,114	397,322	449,259
<b>Fund Balance Unrestricted</b>	<b>7,916,668</b>	<b>7,138,923</b>	<b>4,207,331</b>	<b>4,040,977</b>	<b>3,445,903</b>
<b>Total Liabilities &amp; Equity</b>	<b>28,761,694</b>	<b>30,696,762</b>	<b>26,033,271</b>	<b>26,445,987</b>	<b>25,681,961</b>
<b>Total Restricted Assets</b>	<b>561,747</b>	<b>284,139</b>	<b>66,297</b>	<b>136,031</b>	<b>66,051</b>
Cash and Investments	51,664	51,664	51,664	51,664	51,664
Receivables	510,083	232,475	14,633	84,367	14,387
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>561,750</b>	<b>284,139</b>	<b>66,297</b>	<b>136,031</b>	<b>66,051</b>
<b>Total Restricted Fund Balance</b>	<b>561,750</b>	<b>284,139</b>	<b>66,297</b>	<b>136,031</b>	<b>66,051</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	510,086	232,475	14,633	84,367	14,387
Permanently Restricted Net Assets	51,664	51,664	51,664	51,664	51,664

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>72,174,919</b>	<b>73,439,422</b>	<b>76,679,949</b>	<b>79,679,662</b>	<b>79,878,764</b>
Gross Inpatient Service Revenue	19,049,186	18,637,903	18,492,039	20,635,206	21,706,982
Gross Outpatient Service Revenue	53,125,733	54,801,519	58,187,910	59,044,456	58,171,782
Free Care (Charity Care)	1,610,524	1,713,780	1,312,896	1,321,904	1,191,968
Bad Debt (Provision for Bad Debt)	1,410,000	1,962,000	2,300,000	2,755,000	3,000,000
Contractuals	25,086,745	28,514,707	32,578,509	31,767,468	33,248,786
Changes in Prior Year Estimated/Final Settlements	(521,000)	68,000	339,000	(355,000)	(549,000)
Net Patient Service Revenue	44,588,650	41,180,935	40,149,544	44,190,290	42,987,010
Other Operating Revenue	544,345	962,834	1,373,156	393,218	2,174,375
<b>Total Operating Revenue</b>	<b>45,132,995</b>	<b>42,143,769</b>	<b>41,522,700</b>	<b>44,583,508</b>	<b>45,161,385</b>
<b>Total Operating Expenses</b>	<b>45,320,845</b>	<b>44,012,843</b>	<b>45,218,727</b>	<b>45,354,339</b>	<b>45,820,005</b>
Depreciation and Amortization	1,293,906	1,446,103	1,594,985	1,585,608	1,564,681
Interest	710,948	751,968	725,136	653,766	652,750
Advertising Expenses	15,277	16,574	30,349	17,921	19,621
Allowed Advertising Expenses	4,133	2,849	16,058	6,167	11,313
Non-Allowed Advertising Expenses	11,144	13,725	14,291	11,754	8,308
Salaries and Benefits	32,565,815	31,260,713	32,297,216	33,024,273	33,194,534
Other Operating Expenses	10,734,899	10,537,485	10,571,041	10,072,771	10,388,419
<b>Net Operating Income</b>	<b>(187,850)</b>	<b>(1,869,074)</b>	<b>(3,696,027)</b>	<b>(770,831)</b>	<b>(658,620)</b>
<b>Total Non-operating Revenue</b>	<b>404,568</b>	<b>349,299</b>	<b>386,473</b>	<b>357,043</b>	<b>243,838</b>
<b>Total Investment Income</b>	<b>404,568</b>	<b>349,299</b>	<b>386,473</b>	<b>357,043</b>	<b>243,838</b>
Interest and Dividends	136,201	124,058	125,279	164,176	93,253
Realized Gains/Losses on Sales of Securities	268,367	225,241	261,194	192,867	150,585
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>216,718</b>	<b>(1,519,775)</b>	<b>(3,309,554)</b>	<b>(413,788)</b>	<b>(414,782)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>216,718</b>	<b>(1,519,775)</b>	<b>(3,309,554)</b>	<b>(413,788)</b>	<b>(414,782)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(14,280)</b>	<b>(777,745)</b>	<b>(2,931,592)</b>	<b>(166,354)</b>	<b>(595,074)</b>
Net Assets Released for Restrictions - Capital	35,842	371,833	273,857	55,444	154,237
Unrealized Gains/Losses on Investments	(266,840)	370,197	104,105	191,990	(334,529)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Houlton Regional Hospital -- Houlton, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.524	1.206	1.167	1.141	1.549
Current Ratio without Board Designated and Undesignated Investments	1.183	.927	.808	.788	1.092
Days in Accounts Receivable	56.304	74.267	59.787	62.778	59.609
Acid Test	.179	.088	.040	.051	.118
Days Cash on Hand, Current	12.910	8.997	3.546	5.159	8.779
Days Cash on Hand, Incl Board Designated & Undesignated Investments	37.545	37.490	35.063	40.775	42.934
Average Payment Period, Accounts Payable and Accrued Expenses	34.632	38.791	39.754	46.044	44.705
Average Payment Period, Current Liabilities	72.167	101.900	87.880	100.899	74.654
<b>Capital Structure</b>					
Equity Financing Ratio	.275	.233	.162	.153	.134
Fixed Asset Financing	.872	.808	.782	.779	.723
Cash Flow Divided by Total Debt	.072	(.003)	(.079)	.052	.052
Cash Flow Divided by Total Debt with Operating Income Only	.053	(.018)	(.096)	.036	.041
Debt Service Coverage Total	1.612	.453	(.612)	1.188	1.104
Debt Service Coverage Total with Operating Income Only	1.319	.220	(.851)	.956	.955
<b>Profitability</b>					
Total Margin	.005	(.036)	(.079)	(.009)	(.009)
Operating Margin	(.004)	(.044)	(.089)	(.017)	(.015)
Non Operating Revenue Margin	1.867	(.230)	(.117)	(.863)	(.588)
Return On Assets	.008	(.050)	(.127)	(.016)	(.016)
Return On Equity	.027	(.213)	(.787)	(.102)	(.120)
Markup	1.605	1.690	1.726	1.765	1.791
Deductible	.348	.388	.425	.399	.416
Markup Adjustment for Deductible	1.051	1.043	1.006	1.065	1.065
Reported Income Index	(15.176)	1.954	1.129	2.487	.697
<b>Asset Efficiency</b>					
Total Asset Turnover	1.583	1.384	1.610	1.699	1.768
Fixed Asset Turnover	3.444	3.085	3.190	3.740	4.045
Average Age Plant Depreciation Only	20.531	18.487	17.490	18.440	19.486
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.067	(.029)	.027	.003	.010
Total Operating Revenue Growth	.066	(.066)	(.015)	.074	.013
Realized Gains Divided by Non-Operating Revenue	.663	.645	.676	.540	.618
Realized Gains Divided by Net Income	1.238	(.148)	(.079)	(.466)	(.363)
Long Term Debt to Equity	1.444	1.545	2.419	2.297	2.342

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>11,511,815</b>	<b>11,854,680</b>	<b>17,601,126</b>	<b>12,442,576</b>	<b>12,538,052</b>
Cash and Investment	1,659,400	1,453,853	5,108,976	239,013	276,979
Current Assets Whose Use is Limited	232,370	287,464	89,688	75,364	69,043
Net Patient Accounts Receivable	5,911,639	6,657,455	8,126,348	8,243,608	7,369,034
Due from Affiliates	114,102	45,121	161,167	48,724	181,688
Third Party Settlements Receivable	1,416,501	1,760,520	540,228	1,020,178	2,618,806
Other Accounts Receivable	286,101	322,844	1,531,093	986,584	906,517
Inventory	702,084	601,581	554,602	635,780	678,186
Other Current Assets	1,189,618	725,842	1,489,024	1,193,325	437,799
<b>Total Non-Current Assets</b>	<b>35,026,396</b>	<b>39,831,910</b>	<b>37,562,895</b>	<b>37,469,035</b>	<b>38,043,518</b>
Trustee Held Investments	1,475,845	1,766,516	2,046,983	2,533,897	2,570,795
Board Designated and Undesignated Investments	6,754,420	7,090,037	7,138,817	8,410,597	8,595,495
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	9,372,047	13,832,394	7,556,806	6,355,899	8,178,930
Gross Property, Plant and Equipment (PP&E)	35,991,900	37,292,772	42,992,878	44,878,190	45,846,859
Accumulated Depreciation	18,567,816	20,149,809	22,172,589	24,709,548	27,148,561
Net Property, Plant and Equipment (PP&E)	17,424,084	17,142,963	20,820,289	20,168,642	18,698,298
<b>Total Unrestricted Assets</b>	<b>46,538,211</b>	<b>51,686,590</b>	<b>55,164,021</b>	<b>49,911,611</b>	<b>50,581,570</b>
<b>Total Current Liabilities</b>	<b>14,334,782</b>	<b>15,763,228</b>	<b>17,503,823</b>	<b>15,900,288</b>	<b>16,972,826</b>
Current Long Term Debt (LTD)	897,586	935,123	719,776	540,848	557,889
Accounts Payable and Accrued Expenses	6,340,259	5,468,132	7,012,303	6,598,029	6,010,428
Estimated Third Party Settlements	1,922,985	3,505,074	2,454,229	909,807	1,057,787
Due to Affiliates	545,775	701,710	761,171	1,607,021	1,384,639
Other Current Liabilities	4,628,177	5,153,189	6,556,344	6,244,583	7,962,083
<b>Total Non-current Liabilities</b>	<b>9,498,131</b>	<b>12,217,082</b>	<b>12,971,977</b>	<b>12,547,578</b>	<b>13,308,359</b>
Long Term Debt	6,003,808	5,014,674	4,264,559	5,306,875	4,973,737
Estimated Third Party Settlements	1,803,882	3,309,867	2,849,511	2,827,305	2,549,284
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	1,591,980	3,789,905	5,742,907	4,196,673	5,560,811
Other Non-Current Liabilities	98,461	102,636	115,000	216,725	224,527
<b>Fund Balance Unrestricted</b>	<b>22,705,298</b>	<b>23,706,280</b>	<b>24,688,221</b>	<b>21,463,745</b>	<b>20,300,385</b>
<b>Total Liabilities &amp; Equity</b>	<b>46,538,211</b>	<b>51,686,590</b>	<b>55,164,021</b>	<b>49,911,611</b>	<b>50,581,570</b>
<b>Total Restricted Assets</b>	<b>959,856</b>	<b>2,051,691</b>	<b>1,939,303</b>	<b>1,824,367</b>	<b>2,785,451</b>
Cash and Investments	959,856	2,051,691	1,939,303	1,824,367	2,785,451
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>959,856</b>	<b>2,051,691</b>	<b>1,939,303</b>	<b>1,824,367</b>	<b>2,785,450</b>
<b>Total Restricted Fund Balance</b>	<b>959,856</b>	<b>2,051,691</b>	<b>1,939,303</b>	<b>1,824,367</b>	<b>2,785,450</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	356,500	1,384,495	1,225,808	1,077,940	694,587
Permanently Restricted Net Assets	603,356	667,196	713,495	746,427	2,090,863

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>118,316,252</b>	<b>118,074,490</b>	<b>116,565,585</b>	<b>121,011,300</b>	<b>127,144,903</b>
Gross Inpatient Service Revenue	24,922,372	21,953,891	21,694,733	23,627,510	25,254,680
Gross Outpatient Service Revenue	93,393,880	96,120,599	94,870,852	97,383,790	101,890,223
Free Care (Charity Care)	1,956,443	2,938,858	2,758,589	2,973,445	2,979,255
Bad Debt (Provision for Bad Debt)	4,174,385	3,708,046	4,063,525	5,376,318	5,561,575
Contractuals	46,340,192	46,287,250	46,722,513	47,773,996	51,780,958
Changes in Prior Year Estimated/Final Settlements	(321,766)	(1,060,217)	(1,716,993)	(580,404)	(1,014,442)
Net Patient Service Revenue	66,166,998	66,200,553	64,737,951	65,467,945	67,837,557
Other Operating Revenue	1,300,550	3,484,148	2,467,055	2,188,565	3,585,723
<b>Total Operating Revenue</b>	<b>67,467,548</b>	<b>69,684,701</b>	<b>67,205,006</b>	<b>67,656,510</b>	<b>71,423,280</b>
<b>Total Operating Expenses</b>	<b>64,847,407</b>	<b>68,955,834</b>	<b>66,415,711</b>	<b>69,218,631</b>	<b>71,201,481</b>
Depreciation and Amortization	2,296,747	2,373,884	2,391,012	2,608,928	2,642,302
Interest	474,787	474,564	479,412	390,600	461,152
Advertising Expenses	249,779	306,629	243,507	303,565	323,317
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	249,779	306,629	243,507	303,565	323,317
Salaries and Benefits	37,471,894	39,282,538	36,160,212	36,313,468	37,089,356
Other Operating Expenses	24,354,200	26,518,219	27,141,568	29,602,070	30,685,354
<b>Net Operating Income</b>	<b>2,620,141</b>	<b>728,867</b>	<b>789,295</b>	<b>(1,562,121)</b>	<b>221,799</b>
<b>Total Non-operating Revenue</b>	<b>505,120</b>	<b>214,871</b>	<b>441,334</b>	<b>144,679</b>	<b>160,382</b>
<b>Total Investment Income</b>	<b>505,120</b>	<b>214,871</b>	<b>441,334</b>	<b>144,679</b>	<b>160,382</b>
Interest and Dividends	243,630	245,957	211,360	203,418	183,957
Realized Gains/Losses on Sales of Securities	261,490	(31,086)	229,974	(58,739)	(23,575)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>3,125,261</b>	<b>943,738</b>	<b>1,230,629</b>	<b>(1,417,442)</b>	<b>382,181</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>3,125,261</b>	<b>943,738</b>	<b>1,230,629</b>	<b>(1,417,442)</b>	<b>382,181</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,431,857</b>	<b>1,000,982</b>	<b>981,942</b>	<b>(3,224,476)</b>	<b>(1,163,359)</b>
Net Assets Released for Restrictions - Capital	57,615	136,322	626,991	275,422	274,447
Unrealized Gains/Losses on Investments	(252,494)	183,645	(351,364)	167,495	75,432
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(498,525)	(262,723)	(524,314)	(2,249,951)	(1,895,419)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Inland Hospital -- Waterville, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.274	1.202	1.413	1.311	1.245
Current Ratio without Board Designated and Undesignated Investments	.803	.752	1.006	.783	.739
Days in Accounts Receivable	32.611	36.706	45.817	45.960	39.649
Acid Test	.132	.110	.297	.020	.020
Days Cash on Hand, Current	11.039	9.546	29.637	1.723	1.842
Days Cash on Hand, Incl Board Designated & Undesignated Investments	50.453	48.413	70.335	47.810	47.603
Average Payment Period, Accounts Payable and Accrued Expenses	36.997	29.976	39.977	36.155	31.999
Average Payment Period, Current Liabilities	83.647	86.413	99.788	87.129	90.361
<b>Capital Structure</b>					
Equity Financing Ratio	.488	.459	.448	.430	.401
Fixed Asset Financing	.345	.293	.205	.263	.266
Cash Flow Divided by Total Debt	.228	.119	.119	.042	.100
Cash Flow Divided by Total Debt with Operating Income Only	.206	.111	.104	.037	.095
Debt Service Coverage Total	4.105	2.764	2.899	1.425	3.479
Debt Service Coverage Total with Operating Income Only	3.754	2.607	2.587	1.295	3.319
<b>Profitability</b>					
Total Margin	.046	.014	.018	(.021)	.005
Operating Margin	.039	.010	.012	(.023)	.003
Non Operating Revenue Margin	.162	.228	.359	(.102)	.420
Return On Assets	.067	.018	.022	(.028)	.008
Return On Equity	.138	.040	.050	(.066)	.019
Markup	1.845	1.763	1.792	1.780	1.836
Deductible	.392	.392	.401	.395	.407
Markup Adjustment for Deductible	1.130	1.092	1.089	1.090	1.109
Reported Income Index	1.285	.943	1.253	.440	(.329)
<b>Asset Efficiency</b>					
Total Asset Turnover	1.461	1.352	1.226	1.358	1.415
Fixed Asset Turnover	3.872	4.065	3.228	3.355	3.820
Average Age Plant Depreciation Only	8.084	8.488	9.273	9.471	10.275
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.089	.063	(.037)	.042	.029
Total Operating Revenue Growth	.119	.033	(.036)	.007	.056
Realized Gains Divided by Non-Operating Revenue	.518	(.145)	.521	(.406)	(.147)
Realized Gains Divided by Net Income	.084	(.033)	.187	.041	(.062)
Long Term Debt to Equity	.264	.212	.173	.247	.245

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

LincolnHealth -- Damariscotta, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	†	†	†	<b>22,053,847</b>	<b>23,276,933</b>
Cash and Investment	†	†	†	1,712,786	5,403,789
Current Assets Whose Use is Limited	†	†	†	395,758	384,487
Net Patient Accounts Receivable	†	†	†	9,991,844	9,434,425
Due from Affiliates	†	†	†	4,857,768	5,488,024
Third Party Settlements Receivable	†	†	†	2,716,260	†
Other Accounts Receivable	†	†	†	†	†
Inventory	†	†	†	1,787,455	1,850,275
Other Current Assets	†	†	†	591,976	715,933
<b>Total Non-Current Assets</b>	†	†	†	<b>44,456,218</b>	<b>43,808,022</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	9,576,443	8,947,031
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	1,872,000	1,872,000
Other Non-current Assets	†	†	†	661,841	571,571
Gross Property, Plant and Equipment (PP&E)	†	†	†	76,811,617	79,709,094
Accumulated Depreciation	†	†	†	44,465,683	47,291,674
Net Property, Plant and Equipment (PP&E)	†	†	†	32,345,934	32,417,420
<b>Total Unrestricted Assets</b>	†	†	†	<b>66,510,065</b>	<b>67,084,955</b>
<b>Total Current Liabilities</b>	†	†	†	<b>9,800,189</b>	<b>9,981,166</b>
Current Long Term Debt (LTD)	†	†	†	915,004	1,071,042
Accounts Payable and Accrued Expenses	†	†	†	2,957,083	3,150,121
Estimated Third Party Settlements	†	†	†	†	507,078
Due to Affiliates	†	†	†	5,217,069	5,161,747
Other Current Liabilities	†	†	†	<b>711,033</b>	<b>91,178</b>
<b>Total Non-current Liabilities</b>	†	†	†	<b>13,447,228</b>	<b>12,750,046</b>
Long Term Debt	†	†	†	13,130,394	12,454,297
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	316,834	295,749
<b>Fund Balance Unrestricted</b>	†	†	†	<b>43,262,648</b>	<b>44,353,743</b>
<b>Total Liabilities &amp; Equity</b>	†	†	†	<b>66,510,065</b>	<b>67,084,955</b>
<b>Total Restricted Assets</b>	†	†	†	<b>5,693,732</b>	<b>6,477,389</b>
Cash and Investments	†	†	†	5,693,229	5,677,389
Receivables	†	†	†	503	800,000
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	†	†	†	<b>5,693,731</b>	<b>6,477,389</b>
<b>Total Restricted Fund Balance</b>	†	†	†	<b>5,662,049</b>	<b>6,477,389</b>
Total Liabilities	†	†	†	31,682	†
Temporarily Restricted Net Assets	†	†	†	413,611	1,408,755
Permanently Restricted Net Assets	†	†	†	5,248,438	5,068,634

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

LincolnHealth -- Damariscotta, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	†	†	†	<b>114,576,670</b>	<b>113,193,499</b>
Gross Inpatient Service Revenue	†	†	†	39,286,182	38,170,528
Gross Outpatient Service Revenue	†	†	†	75,290,488	75,022,971
Free Care (Charity Care)	†	†	†	3,716,815	3,246,981
Bad Debt (Provision for Bad Debt)	†	†	†	4,591,259	3,361,191
Contractuals	†	†	†	39,996,957	39,051,386
Changes in Prior Year Estimated/Final Settlements	†	†	†	(1,669,000)	(5,627,000)
Net Patient Service Revenue	†	†	†	67,940,639	73,160,941
Other Operating Revenue	†	†	†	2,244,588	1,466,475
<b>Total Operating Revenue</b>	†	†	†	<b>70,185,227</b>	<b>74,627,416</b>
<b>Total Operating Expenses</b>	†	†	†	<b>71,174,000</b>	<b>71,637,500</b>
Depreciation and Amortization	†	†	†	2,916,078	2,977,759
Interest	†	†	†	709,968	683,045
Advertising Expenses	†	†	†	72,063	87,046
Allowed Advertising Expenses	†	†	†	63,887	73,292
Non-Allowed Advertising Expenses	†	†	†	8,176	13,754
Salaries and Benefits	†	†	†	27,941,794	28,770,775
Other Operating Expenses	†	†	†	39,534,097	39,118,875
<b>Net Operating Income</b>	†	†	†	<b>(988,773)</b>	<b>2,989,916</b>
<b>Total Non-operating Revenue</b>	†	†	†	<b>643,779</b>	<b>1,447,935</b>
<b>Total Investment Income</b>	†	†	†	<b>533,222</b>	<b>1,142,691</b>
Interest and Dividends	†	†	†	285,777	202,594
Realized Gains/Losses on Sales of Securities	†	†	†	247,445	940,097
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	110,557	305,244
<b>Excess of Revenue over Expenses</b>	†	†	†	<b>(344,994)</b>	<b>4,437,851</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	†	†	†	<b>(344,994)</b>	<b>4,437,851</b>
<b>Total Change in Unrestricted Net Assets</b>	†	†	†	<b>(3,126)</b>	<b>1,091,095</b>
Net Assets Released for Restrictions - Capital	†	†	†	511,831	241,313
Unrealized Gains/Losses on Investments	†	†	†	426,006	(1,132,666)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	(595,969)	(2,455,403)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

LincolnHealth -- Damariscotta, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	†	†	†	†	3.228
Current Ratio without Board Designated and Undesignated Investments	†	†	†	†	2.332
Days in Accounts Receivable	†	†	†	†	47.068
Acid Test	†	†	†	†	.580
Days Cash on Hand, Current	†	†	†	†	30.771
Days Cash on Hand, Incl Board Designated & Undesignated Investments	†	†	†	†	78.334
Average Payment Period, Accounts Payable and Accrued Expenses	†	†	†	†	16.746
Average Payment Period, Current Liabilities	†	†	†	†	53.061
<b>Capital Structure</b>					
Equity Financing Ratio	†	†	†	†	.661
Fixed Asset Financing	†	†	†	†	.384
Cash Flow Divided by Total Debt	†	†	†	†	.326
Cash Flow Divided by Total Debt with Operating Income Only	†	†	†	†	.263
Debt Service Coverage Total	†	†	†	†	5.068
Debt Service Coverage Total with Operating Income Only	†	†	†	†	4.162
<b>Profitability</b>					
Total Margin	†	†	†	†	.058
Operating Margin	†	†	†	†	.040
Non Operating Revenue Margin	†	†	†	†	.326
Return On Assets	†	†	†	†	.066
Return On Equity	†	†	†	†	.100
Markup	†	†	†	†	1.601
Deductible	†	†	†	†	.345
Markup Adjustment for Deductible	†	†	†	†	1.055
Reported Income Index	†	†	†	†	4.067
<b>Asset Efficiency</b>					
Total Asset Turnover	†	†	†	†	1.134
Fixed Asset Turnover	†	†	†	†	2.302
Average Age Plant Depreciation Only	†	†	†	†	15.882
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	†	†	†	†	.007
Total Operating Revenue Growth	†	†	†	†	.063
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	.649
Realized Gains Divided by Net Income	†	†	†	†	.212
Long Term Debt to Equity	†	†	†	†	.281

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Maine Behavioral Healthcare -- South Portland, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	†	†	†	<b>24,181,214</b>	<b>23,749,882</b>
Cash and Investment	†	†	†	17,052,428	16,375,736
Current Assets Whose Use is Limited	†	†	†	407,264	406,965
Net Patient Accounts Receivable	†	†	†	5,656,950	5,683,738
Due from Affiliates	†	†	†	†	591,669
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	791,301	402,673
Inventory	†	†	†	128,987	132,279
Other Current Assets	†	†	†	144,284	156,822
<b>Total Non-Current Assets</b>	†	†	†	<b>30,549,190</b>	<b>28,514,455</b>
Trustee Held Investments	†	†	†	97,893	106,229
Board Designated and Undesignated Investments	†	†	†	601,021	454,395
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	†	†	†	1,247,612	1,472,848
Gross Property, Plant and Equipment (PP&E)	†	†	†	46,845,104	46,398,548
Accumulated Depreciation	†	†	†	18,242,440	19,917,565
Net Property, Plant and Equipment (PP&E)	†	†	†	28,602,664	26,480,983
<b>Total Unrestricted Assets</b>	†	†	†	<b>54,730,404</b>	<b>52,264,337</b>
<b>Total Current Liabilities</b>	†	†	†	<b>7,363,330</b>	<b>6,147,242</b>
Current Long Term Debt (LTD)	†	†	†	1,328,459	1,363,792
Accounts Payable and Accrued Expenses	†	†	†	5,670,084	4,783,450
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	364,787	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	†	†	†	<b>30,391,211</b>	<b>31,243,984</b>
Long Term Debt	†	†	†	22,313,453	20,607,263
Estimated Third Party Settlements	†	†	†	7,576,123	10,199,533
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	501,635	437,188
<b>Fund Balance Unrestricted</b>	†	†	†	<b>16,975,863</b>	<b>14,873,111</b>
<b>Total Liabilities &amp; Equity</b>	†	†	†	<b>54,730,404</b>	<b>52,264,337</b>
<b>Total Restricted Assets</b>	†	†	†	<b>1,438,255</b>	<b>1,816,445</b>
Cash and Investments	†	†	†	1,438,255	1,816,445
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	†	†	†	<b>1,438,255</b>	<b>1,816,445</b>
<b>Total Restricted Fund Balance</b>	†	†	†	<b>1,427,079</b>	<b>1,805,269</b>
Total Liabilities	†	†	†	11,176	11,176
Temporarily Restricted Net Assets	†	†	†	758,834	1,145,640
Permanently Restricted Net Assets	†	†	†	668,245	659,629

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Maine Behavioral Healthcare -- South Portland, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	†	†	†	<b>96,117,904</b>	<b>98,933,210</b>
Gross Inpatient Service Revenue	†	†	†	52,533,547	53,754,025
Gross Outpatient Service Revenue	†	†	†	43,584,357	45,179,185
Free Care (Charity Care)	†	†	†	8,063,278	9,183,980
Bad Debt (Provision for Bad Debt)	†	†	†	1,239,091	1,712,458
Contractuals	†	†	†	22,697,459	20,256,908
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	†	†	†	64,118,076	67,779,864
Other Operating Revenue	†	†	†	10,030,567	10,852,893
<b>Total Operating Revenue</b>	†	†	†	<b>74,148,643</b>	<b>78,632,757</b>
<b>Total Operating Expenses</b>	†	†	†	<b>73,844,430</b>	<b>78,295,885</b>
Depreciation and Amortization	†	†	†	1,877,847	1,908,626
Interest	†	†	†	955,457	930,228
Advertising Expenses	†	†	†	24,333	24,638
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	†	†	†	24,333	24,638
Salaries and Benefits	†	†	†	56,318,941	60,244,347
Other Operating Expenses	†	†	†	14,667,852	15,188,046
<b>Net Operating Income</b>	†	†	†	<b>304,213</b>	<b>336,872</b>
<b>Total Non-operating Revenue</b>	†	†	†	<b>94,212</b>	<b>(2,377,624)</b>
<b>Total Investment Income</b>	†	†	†	<b>94,212</b>	<b>625,182</b>
Interest and Dividends	†	†	†	94,212	625,182
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	(3,002,806)
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	†	†	†	<b>398,425</b>	<b>(2,040,752)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	†	†	†	<b>398,425</b>	<b>(2,040,752)</b>
<b>Total Change in Unrestricted Net Assets</b>	†	†	†	<b>305,425</b>	<b>(2,102,752)</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	(93,000)	(62,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Maine Behavioral Healthcare -- South Portland, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	†	†	†	†	3.937
Current Ratio without Board Designated and Undesignated Investments	†	†	†	†	3.864
Days in Accounts Receivable	†	†	†	†	30.607
Acid Test	†	†	†	†	2.730
Days Cash on Hand, Current	†	†	†	†	80.193
Days Cash on Hand, Incl Board Designated & Undesignated Investments	†	†	†	†	82.364
Average Payment Period, Accounts Payable and Accrued Expenses	†	†	†	†	22.857
Average Payment Period, Current Liabilities	†	†	†	†	29.373
<b>Capital Structure</b>					
Equity Financing Ratio	†	†	†	†	.285
Fixed Asset Financing	†	†	†	†	.778
Cash Flow Divided by Total Debt	†	†	†	†	(.004)
Cash Flow Divided by Total Debt with Operating Income Only	†	†	†	†	.060
Debt Service Coverage Total	†	†	†	†	.353
Debt Service Coverage Total with Operating Income Only	†	†	†	†	1.406
<b>Profitability</b>					
Total Margin	†	†	†	†	(.027)
Operating Margin	†	†	†	†	.004
Non Operating Revenue Margin	†	†	†	†	1.165
Return On Assets	†	†	†	†	(.039)
Return On Equity	†	†	†	†	(.137)
Markup	†	†	†	†	1.402
Deductible	†	†	†	†	.205
Markup Adjustment for Deductible	†	†	†	†	1.143
Reported Income Index	†	†	†	†	.971
<b>Asset Efficiency</b>					
Total Asset Turnover	†	†	†	†	1.459
Fixed Asset Turnover	†	†	†	†	2.969
Average Age Plant Depreciation Only	†	†	†	†	10.436
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	†	†	†	†	.060
Total Operating Revenue Growth	†	†	†	†	.060
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	†	†	†	†	1.386

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>21,245,926</b>	<b>19,843,234</b>	<b>29,039,012</b>	<b>15,578,088</b>	<b>15,451,735</b>
Cash and Investment	11,405,838	7,940,040	5,574,101	2,158,158	934,010
Current Assets Whose Use is Limited	746,658	774,388	489,278	718,255	747,009
Net Patient Accounts Receivable	7,111,606	9,122,240	8,868,070	9,982,229	9,974,102
Due from Affiliates	44,238	46,497	51,855	107,949	331,432
Third Party Settlements Receivable	†	†	12,402,188	1,056,027	1,170,281
Other Accounts Receivable	†	†	†	†	†
Inventory	713,309	685,665	594,493	503,588	679,830
Other Current Assets	1,224,277	1,274,404	1,059,027	1,051,882	1,615,071
<b>Total Non-Current Assets</b>	<b>51,867,861</b>	<b>53,782,148</b>	<b>47,169,836</b>	<b>54,279,696</b>	<b>47,626,344</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	9,588,485	9,985,147	11,260,995	19,738,310	16,868,511
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	8,514,564	10,641,993	2,234,589	2,625,237	1,306,512
Gross Property, Plant and Equipment (PP&E)	58,959,840	61,605,138	65,010,496	65,794,525	66,674,587
Accumulated Depreciation	25,195,028	28,450,130	31,336,244	33,878,376	37,223,266
Net Property, Plant and Equipment (PP&E)	33,764,812	33,155,008	33,674,252	31,916,149	29,451,321
<b>Total Unrestricted Assets</b>	<b>73,113,787</b>	<b>73,625,382</b>	<b>76,208,848</b>	<b>69,857,784</b>	<b>63,078,079</b>
<b>Total Current Liabilities</b>	<b>13,277,979</b>	<b>14,495,685</b>	<b>16,184,919</b>	<b>12,963,994</b>	<b>13,664,082</b>
Current Long Term Debt (LTD)	1,159,395	1,245,947	691,080	594,616	641,479
Accounts Payable and Accrued Expenses	9,307,744	8,748,621	8,611,806	8,584,652	9,426,228
Estimated Third Party Settlements	2,810,840	4,501,117	6,882,033	3,784,726	3,596,375
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>15,579,907</b>	<b>14,468,836</b>	<b>13,830,268</b>	<b>13,363,939</b>	<b>12,603,785</b>
Long Term Debt	14,880,937	13,639,621	12,910,818	12,287,655	11,617,135
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	698,970	829,215	919,450	1,076,284	986,650
<b>Fund Balance Unrestricted</b>	<b>44,255,901</b>	<b>44,660,861</b>	<b>46,193,661</b>	<b>43,529,851</b>	<b>36,810,212</b>
<b>Total Liabilities &amp; Equity</b>	<b>73,113,787</b>	<b>73,625,382</b>	<b>76,208,848</b>	<b>69,857,784</b>	<b>63,078,079</b>
<b>Total Restricted Assets</b>	<b>1,188,128</b>	<b>1,476,554</b>	<b>1,077,365</b>	<b>1,192,973</b>	<b>1,646,650</b>
Cash and Investments	1,188,128	1,476,554	1,077,365	1,192,973	1,646,650
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,271,598</b>	<b>1,476,554</b>	<b>1,077,365</b>	<b>1,192,973</b>	<b>1,646,650</b>
<b>Total Restricted Fund Balance</b>	<b>1,271,598</b>	<b>1,476,554</b>	<b>1,077,365</b>	<b>1,192,973</b>	<b>1,646,650</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	588,127	789,423	387,488	491,325	945,390
Permanently Restricted Net Assets	683,471	687,131	689,877	701,648	701,260

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>170,543,286</b>	<b>173,013,129</b>	<b>169,565,275</b>	<b>164,281,145</b>	<b>160,333,325</b>
Gross Inpatient Service Revenue	51,170,837	46,935,220	46,143,227	38,454,820	37,937,000
Gross Outpatient Service Revenue	119,372,449	126,077,909	123,422,048	125,826,325	122,396,325
Free Care (Charity Care)	4,553,317	4,587,246	5,895,307	4,963,038	3,531,704
Bad Debt (Provision for Bad Debt)	5,255,791	5,246,401	4,723,934	5,266,803	6,282,515
Contractuals	83,301,797	84,254,481	84,969,211	82,194,081	79,456,568
Changes in Prior Year Estimated/Final Settlements	(6,854,261)	792,000	(3,900,000)	(24,000)	†
Net Patient Service Revenue	84,286,642	78,133,001	77,876,823	71,881,223	71,062,538
Other Operating Revenue	1,409,718	1,794,348	2,295,682	3,612,655	2,796,128
<b>Total Operating Revenue</b>	<b>85,696,360</b>	<b>79,927,349</b>	<b>80,172,505</b>	<b>75,493,878</b>	<b>73,858,666</b>
<b>Total Operating Expenses</b>	<b>81,028,885</b>	<b>80,951,669</b>	<b>80,547,975</b>	<b>80,417,782</b>	<b>81,010,567</b>
Depreciation and Amortization	3,519,369	3,512,311	3,363,197	3,376,713	3,355,301
Interest	906,474	835,955	756,010	695,184	648,484
Advertising Expenses	†	282,824	259,721	267,579	236,194
Allowed Advertising Expenses	†	31,805	36,687	32,951	29,052
Non-Allowed Advertising Expenses	†	251,019	223,034	234,628	207,142
Salaries and Benefits	52,642,786	52,576,833	50,031,165	48,390,518	48,249,562
Other Operating Expenses	23,960,256	23,743,746	26,137,882	27,687,788	28,521,026
<b>Net Operating Income</b>	<b>4,667,475</b>	<b>(1,024,320)</b>	<b>(375,470)</b>	<b>(4,923,904)</b>	<b>(7,151,901)</b>
<b>Total Non-operating Revenue</b>	<b>553,713</b>	<b>506,805</b>	<b>668,192</b>	<b>1,176,743</b>	<b>115,456</b>
<b>Total Investment Income</b>	<b>400,105</b>	<b>259,006</b>	<b>483,756</b>	<b>904,989</b>	<b>(132,396)</b>
Interest and Dividends	274,244	350,955	394,877	322,026	391,879
Realized Gains/Losses on Sales of Securities	125,861	(91,949)	88,879	582,963	(524,275)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	153,608	247,799	184,436	271,754	247,852
<b>Excess of Revenue over Expenses</b>	<b>5,221,188</b>	<b>(517,515)</b>	<b>292,722</b>	<b>(3,747,161)</b>	<b>(7,036,445)</b>
Extraordinary Gains/Losses	†	(45,391)	(116,945)	†	†
<b>Total Surplus/Deficit</b>	<b>5,221,188</b>	<b>(562,906)</b>	<b>175,777</b>	<b>(3,747,161)</b>	<b>(7,036,445)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>6,102,381</b>	<b>404,960</b>	<b>1,532,800</b>	<b>(2,663,811)</b>	<b>(6,719,638)</b>
Net Assets Released for Restrictions - Capital	431,940	602,713	892,110	360,962	316,807
Unrealized Gains/Losses on Investments	449,253	365,153	464,913	945,294	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	(222,906)	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

Maine Coast Memorial Hospital -- Ellsworth, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.322	2.058	2.490	2.724	2.365
Current Ratio without Board Designated and Undesignated Investments	1.600	1.369	1.794	1.202	1.131
Days in Accounts Receivable	30.797	42.615	41.564	50.688	51.230
Acid Test	.915	.601	.375	.222	.123
Days Cash on Hand, Current	57.227	41.074	28.673	13.628	7.901
Days Cash on Hand, Incl Board Designated & Undesignated Investments	102.380	88.138	81.925	107.143	87.188
Average Payment Period, Accounts Payable and Accrued Expenses	43.831	41.235	40.724	40.672	44.306
Average Payment Period, Current Liabilities	62.527	68.323	76.537	61.420	64.225
<b>Capital Structure</b>					
Equity Financing Ratio	.605	.607	.606	.623	.584
Fixed Asset Financing	.441	.411	.383	.385	.394
Cash Flow Divided by Total Debt	.303	.103	.122	(.014)	(.140)
Cash Flow Divided by Total Debt with Operating Income Only	.284	.086	.100	(.059)	(.145)
Debt Service Coverage Total	5.068	1.920	2.204	.234	(2.440)
Debt Service Coverage Total with Operating Income Only	4.777	1.666	1.870	(.615)	(2.532)
<b>Profitability</b>					
Total Margin	.061	(.006)	.004	(.049)	(.095)
Operating Margin	.054	(.013)	(.005)	(.065)	(.097)
Non Operating Revenue Margin	.106	(.979)	2.283	(.314)	(.016)
Return On Assets	.071	(.007)	.004	(.054)	(.112)
Return On Equity	.118	(.012)	.006	(.086)	(.191)
Markup	2.122	2.159	2.134	2.088	2.014
Deductible	.488	.487	.501	.500	.496
Markup Adjustment for Deductible	1.094	1.119	1.079	1.066	1.033
Reported Income Index	.856	(1.278)	.191	1.407	1.047
<b>Asset Efficiency</b>					
Total Asset Turnover	1.180	1.092	1.061	1.098	1.173
Fixed Asset Turnover	2.538	2.411	2.381	2.365	2.508
Average Age Plant Depreciation Only	7.159	8.100	9.317	10.033	11.094
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.023	(.001)	(.005)	(.002)	.007
Total Operating Revenue Growth	.101	(.067)	.003	(.058)	(.022)
Realized Gains Divided by Non-Operating Revenue	.227	(.181)	.133	.495	(4.541)
Realized Gains Divided by Net Income	.024	.178	.304	(.156)	.075
Long Term Debt to Equity	.336	.305	.279	.282	.316

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>89,754,291</b>	<b>65,890,424</b>	<b>124,189,532</b>	<b>143,287,437</b>	<b>129,985,754</b>
Cash and Investment	22,204,289	15,802,951	11,626,319	24,042,759	26,706,884
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	33,992,752	37,884,779	56,876,151	102,008,755	90,166,543
Due from Affiliates	9,264,241	628,842	240,471	745,108	371,024
Third Party Settlements Receivable	13,869,274	†	38,000,000	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	4,694,903	4,005,167	4,573,785	6,401,351	5,460,540
Other Current Assets	5,728,832	7,568,685	12,872,806	10,089,464	7,280,763
<b>Total Non-Current Assets</b>	<b>232,779,305</b>	<b>552,156,260</b>	<b>512,972,857</b>	<b>518,659,419</b>	<b>498,140,863</b>
Trustee Held Investments	4,141,486	211,933,426	47,248,572	33,593,442	24,516,455
Board Designated and Undesignated Investments	93,416,171	81,678,372	84,984,886	50,399,562	52,953,883
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	3,041,486	49,293,447	9,506,594	8,159,916	7,866,673
Gross Property, Plant and Equipment (PP&E)	316,013,518	363,716,627	535,142,761	598,189,903	598,210,080
Accumulated Depreciation	183,833,356	154,465,612	163,909,956	171,683,404	185,406,228
Net Property, Plant and Equipment (PP&E)	132,180,162	209,251,015	371,232,805	426,506,499	412,803,852
<b>Total Unrestricted Assets</b>	<b>322,533,596</b>	<b>618,046,684</b>	<b>637,162,389</b>	<b>661,946,856</b>	<b>628,126,617</b>
<b>Total Current Liabilities</b>	<b>41,156,825</b>	<b>81,526,301</b>	<b>77,096,164</b>	<b>87,677,821</b>	<b>77,124,913</b>
Current Long Term Debt (LTD)	4,545,003	5,028,990	2,840,693	2,900,504	3,078,152
Accounts Payable and Accrued Expenses	27,645,503	45,076,992	42,368,502	43,344,722	32,833,776
Estimated Third Party Settlements	†	9,863,021	9,044,570	13,785,620	12,975,063
Due to Affiliates	4,936,470	5,174,219	4,704,694	8,888,859	10,186,359
Other Current Liabilities	4,029,849	16,383,079	18,137,705	18,758,116	18,051,563
<b>Total Non-current Liabilities</b>	<b>65,140,180</b>	<b>355,614,487</b>	<b>338,882,968</b>	<b>332,581,140</b>	<b>334,873,936</b>
Long Term Debt	37,956,467	313,576,305	312,201,318	309,300,815	306,222,664
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	25,532,013	39,805,545	24,599,527	21,059,871	26,193,544
Other Non-Current Liabilities	1,651,700	2,232,637	2,082,123	2,220,454	2,457,728
<b>Fund Balance Unrestricted</b>	<b>216,236,591</b>	<b>180,905,896</b>	<b>221,183,257</b>	<b>241,687,895</b>	<b>216,127,768</b>
<b>Total Liabilities &amp; Equity</b>	<b>322,533,596</b>	<b>618,046,684</b>	<b>637,162,389</b>	<b>661,946,856</b>	<b>628,126,617</b>
<b>Total Restricted Assets</b>	<b>23,026,327</b>	<b>50,465,668</b>	<b>44,044,501</b>	<b>23,775,318</b>	<b>22,487,126</b>
Cash and Investments	18,940,905	29,501,134	38,619,227	20,137,337	20,463,350
Receivables	4,085,422	20,964,534	5,425,274	3,637,981	2,023,776
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>23,026,327</b>	<b>50,465,668</b>	<b>44,044,501</b>	<b>23,775,318</b>	<b>22,487,126</b>
<b>Total Restricted Fund Balance</b>	<b>23,026,327</b>	<b>50,465,668</b>	<b>44,044,501</b>	<b>23,775,318</b>	<b>22,487,126</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	8,354,728	36,309,123	29,352,466	7,440,626	5,707,308
Permanently Restricted Net Assets	14,671,599	14,156,545	14,692,035	16,334,692	16,779,818

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>674,328,563</b>	<b>725,165,929</b>	<b>788,529,710</b>	<b>790,401,643</b>	<b>843,043,211</b>
Gross Inpatient Service Revenue	248,138,207	260,812,705	279,832,874	255,747,004	275,100,531
Gross Outpatient Service Revenue	426,190,356	464,353,224	508,696,836	534,654,639	567,942,680
Free Care (Charity Care)	12,560,763	10,831,099	15,673,704	11,321,984	12,586,822
Bad Debt (Provision for Bad Debt)	15,085,214	23,225,217	22,824,134	24,048,918	34,619,280
Contractuals	318,113,117	347,756,189	397,892,186	382,354,173	422,388,836
Changes in Prior Year Estimated/Final Settlements	(10,008,000)	(9,966,000)	(3,000,000)	(1,200,000)	(4,300,000)
Net Patient Service Revenue	338,577,469	353,319,424	355,139,686	373,876,568	377,748,273
Other Operating Revenue	18,780,125	18,494,515	23,562,071	24,954,721	29,867,507
<b>Total Operating Revenue</b>	<b>357,357,594</b>	<b>371,813,939</b>	<b>378,701,757</b>	<b>398,831,289</b>	<b>407,615,780</b>
<b>Total Operating Expenses</b>	<b>340,050,993</b>	<b>358,253,409</b>	<b>367,962,686</b>	<b>413,143,820</b>	<b>431,924,624</b>
Depreciation and Amortization	20,080,141	17,894,222	14,801,180	24,073,980	28,934,935
Interest	1,816,810	1,285,472	1,124,746	12,482,704	20,111,518
Advertising Expenses	576,517	723,100	825,257	907,030	781,314
Allowed Advertising Expenses	576,517	723,100	825,257	907,030	781,314
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	181,982,892	196,730,209	204,146,725	212,450,458	218,559,348
Other Operating Expenses	135,594,633	141,620,406	147,064,778	163,229,648	163,537,509
<b>Net Operating Income</b>	<b>17,306,601</b>	<b>13,560,530</b>	<b>10,739,071</b>	<b>(14,312,531)</b>	<b>(24,308,844)</b>
<b>Total Non-operating Revenue</b>	<b>4,103,902</b>	<b>(17,846,640)</b>	<b>4,439,816</b>	<b>6,299,665</b>	<b>3,371,349</b>
<b>Total Investment Income</b>	<b>4,202,360</b>	<b>5,656,522</b>	<b>3,424,841</b>	<b>6,233,201</b>	<b>3,097,434</b>
Interest and Dividends	2,004,237	1,094,658	1,266,622	1,039,870	744,102
Realized Gains/Losses on Sales of Securities	2,198,123	4,561,864	2,158,219	5,193,331	2,353,332
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(98,458)	(23,503,162)	1,014,975	66,464	273,915
<b>Excess of Revenue over Expenses</b>	<b>21,410,503</b>	<b>(4,286,110)</b>	<b>15,178,887</b>	<b>(8,012,866)</b>	<b>(20,937,495)</b>
Extraordinary Gains/Losses	†	†	†	2,488,295	†
<b>Total Surplus/Deficit</b>	<b>21,410,503</b>	<b>(4,286,110)</b>	<b>15,178,887</b>	<b>(5,524,571)</b>	<b>(20,937,495)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>39,882,084</b>	<b>(35,330,695)</b>	<b>40,277,361</b>	<b>20,504,638</b>	<b>(25,560,126)</b>
Net Assets Released for Restrictions - Capital	540,126	35,535	12,774,871	25,563,493	6,952,800
Unrealized Gains/Losses on Investments	7,561,025	(6,624,594)	1,178,890	655,117	(2,688,993)
Minimum Pension Liability Adjustment	9,576,199	(18,144,406)	11,144,713	455,599	(8,186,438)
Transfers From/To Affiliates	794,231	(6,311,120)	†	(645,000)	(700,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

MaineGeneral Medical Center -- Augusta, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	4.451	1.810	2.713	2.209	2.372
Current Ratio without Board Designated and Undesignated Investments	2.181	.808	1.611	1.634	1.685
Days in Accounts Receivable	36.646	39.137	58.455	99.587	87.124
Acid Test	.540	.194	.151	.274	.346
Days Cash on Hand, Current	25.329	16.947	12.016	22.555	24.189
Days Cash on Hand, Incl Board Designated & Undesignated Investments	131.892	104.539	99.850	69.837	72.151
Average Payment Period, Accounts Payable and Accrued Expenses	31.536	48.340	43.789	40.663	29.739
Average Payment Period, Current Liabilities	46.949	87.429	79.681	82.254	69.854
<b>Capital Structure</b>					
Equity Financing Ratio	.670	.293	.347	.365	.344
Fixed Asset Financing	.287	1.499	.841	.725	.742
Cash Flow Divided by Total Debt	.390	.031	.072	.038	.019
Cash Flow Divided by Total Debt with Operating Income Only	.352	.072	.061	.023	.011
Debt Service Coverage Total	6.231	2.554	5.055	1.863	1.221
Debt Service Coverage Total with Operating Income Only	5.641	5.615	4.333	1.452	1.075
<b>Profitability</b>					
Total Margin	.059	(.012)	.040	(.020)	(.051)
Operating Margin	.048	.036	.028	(.036)	(.060)
Non Operating Revenue Margin	.192	4.164	.292	(.786)	(.161)
Return On Assets	.066	(.007)	.024	(.012)	(.033)
Return On Equity	.099	(.024)	.069	(.033)	(.097)
Markup	2.038	2.076	2.207	1.974	2.021
Deductible	.472	.480	.505	.484	.501
Markup Adjustment for Deductible	1.103	1.105	1.126	1.048	1.043
Reported Income Index	.537	.121	.377	(.391)	.819
<b>Asset Efficiency</b>					
Total Asset Turnover	1.121	.573	.601	.612	.654
Fixed Asset Turnover	2.704	1.777	1.020	.935	.987
Average Age Plant Depreciation Only	9.155	8.632	11.074	7.131	6.408
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.113	.054	.027	.123	.045
Total Operating Revenue Growth	.112	.040	.019	.053	.022
Realized Gains Divided by Non-Operating Revenue	.536	(.256)	.486	.824	.698
Realized Gains Divided by Net Income	.103	(1.064)	.142	(.648)	(.112)
Long Term Debt to Equity	.176	1.733	1.412	1.280	1.417

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>314,115,000</b>	<b>330,358,000</b>	<b>385,661,000</b>	<b>305,855,000</b>	<b>498,202,000</b>
Cash and Investment	220,555,000	224,256,000	248,286,000	176,899,000	337,509,000
Current Assets Whose Use is Limited	5,716,000	5,743,000	5,746,000	4,454,000	19,799,000
Net Patient Accounts Receivable	59,643,000	74,423,000	77,134,000	76,099,000	78,866,000
Due from Affiliates	6,957,000	6,308,000	7,586,000	10,382,000	11,320,000
Third Party Settlements Receivable	3,450,000	2,898,000	24,452,000	19,706,000	21,850,000
Other Accounts Receivable	†	†	†	†	†
Inventory	6,724,000	6,696,000	7,748,000	9,556,000	14,640,000
Other Current Assets	11,070,000	10,034,000	14,709,000	8,759,000	14,218,000
<b>Total Non-Current Assets</b>	<b>684,995,000</b>	<b>687,811,000</b>	<b>661,120,000</b>	<b>803,784,000</b>	<b>786,284,000</b>
Trustee Held Investments	20,076,000	19,844,000	23,128,000	21,153,000	21,393,000
Board Designated and Undesignated Investments	105,549,000	129,571,000	141,259,000	265,801,000	236,789,000
Due From Affiliates	5,587,000	5,568,000	5,564,000	5,564,000	6,490,000
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	124,212,000	99,795,000	58,062,000	78,106,000	82,006,000
Gross Property, Plant and Equipment (PP&E)	830,752,000	883,862,000	940,461,000	946,270,000	1,007,319,000
Accumulated Depreciation	401,181,000	450,829,000	507,354,000	513,110,000	567,713,000
Net Property, Plant and Equipment (PP&E)	429,571,000	433,033,000	433,107,000	433,160,000	439,606,000
<b>Total Unrestricted Assets</b>	<b>999,110,000</b>	<b>1,018,169,000</b>	<b>1,046,781,000</b>	<b>1,109,639,000</b>	<b>1,284,486,000</b>
<b>Total Current Liabilities</b>	<b>123,680,000</b>	<b>143,912,000</b>	<b>172,271,000</b>	<b>149,272,000</b>	<b>243,574,000</b>
Current Long Term Debt (LTD)	11,451,000	10,190,000	8,100,000	5,191,000	2,277,000
Accounts Payable and Accrued Expenses	67,340,000	74,293,000	75,292,000	73,870,000	89,470,000
Estimated Third Party Settlements	32,208,000	37,585,000	51,860,000	52,880,000	61,190,000
Due to Affiliates	10,886,000	20,243,000	20,324,000	15,699,000	20,654,000
Other Current Liabilities	1,795,000	1,601,000	16,695,000	1,632,000	69,983,000
<b>Total Non-current Liabilities</b>	<b>391,403,000</b>	<b>386,719,000</b>	<b>273,804,000</b>	<b>353,303,000</b>	<b>470,007,000</b>
Long Term Debt	111,964,000	103,543,000	98,667,000	93,628,000	135,978,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	12,107,000	28,885,000	42,738,000
Self Insurance Fund	15,293,000	16,766,000	15,483,000	16,049,000	16,321,000
Accrued Pension and Post Retiree Health Benefits	231,417,000	232,708,000	118,185,000	170,271,000	239,995,000
Other Non-Current Liabilities	32,729,000	33,702,000	29,362,000	44,470,000	34,975,000
<b>Fund Balance Unrestricted</b>	<b>484,027,000</b>	<b>487,538,000</b>	<b>600,706,000</b>	<b>607,064,000</b>	<b>570,905,000</b>
<b>Total Liabilities &amp; Equity</b>	<b>999,110,000</b>	<b>1,018,169,000</b>	<b>1,046,781,000</b>	<b>1,109,639,000</b>	<b>1,284,486,000</b>
<b>Total Restricted Assets</b>	<b>999,594,000</b>	<b>103,112,000</b>	<b>109,377,000</b>	<b>117,038,000</b>	<b>103,411,000</b>
Cash and Investments	999,594,000	103,112,000	109,377,000	117,038,000	103,411,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>99,594,000</b>	<b>103,112,000</b>	<b>109,377,000</b>	<b>117,038,000</b>	<b>103,411,000</b>
<b>Total Restricted Fund Balance</b>	<b>99,594,000</b>	<b>103,112,000</b>	<b>109,377,000</b>	<b>117,038,000</b>	<b>103,411,000</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	76,034,000	78,093,000	82,892,000	90,066,000	75,246,000
Permanently Restricted Net Assets	23,560,000	25,019,000	26,485,000	26,972,000	28,165,000

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>1,382,609,000</b>	<b>1,477,877,000</b>	<b>1,575,221,000</b>	<b>1,717,205,000</b>	<b>1,884,986,000</b>
Gross Inpatient Service Revenue	902,332,000	927,478,000	955,811,000	1,059,373,000	1,179,660,000
Gross Outpatient Service Revenue	480,277,000	550,399,000	619,410,000	657,832,000	705,326,000
Free Care (Charity Care)	39,625,000	42,790,000	46,277,000	47,552,000	40,064,000
Bad Debt (Provision for Bad Debt)	35,729,000	36,389,000	45,414,000	45,872,000	43,047,000
Contractuals	564,955,000	629,967,000	653,897,000	756,158,300	865,645,000
Changes in Prior Year Estimated/Final Settlements	(11,935,185)	(13,000,000)	9,899,000	12,998,700	10,541,000
Net Patient Service Revenue	754,235,185	781,731,000	819,734,000	854,624,000	925,689,000
Other Operating Revenue	76,053,000	101,156,000	138,324,000	134,714,000	160,701,000
<b>Total Operating Revenue</b>	<b>830,288,185</b>	<b>882,887,000</b>	<b>958,058,000</b>	<b>989,338,000</b>	<b>1,086,390,000</b>
<b>Total Operating Expenses</b>	<b>780,846,000</b>	<b>825,823,000</b>	<b>911,047,000</b>	<b>912,352,000</b>	<b>1,002,981,000</b>
Depreciation and Amortization	53,735,000	52,610,000	57,057,000	56,562,000	56,901,000
Interest	4,409,000	3,502,000	3,367,000	3,072,000	3,967,000
Advertising Expenses	1,619,000	1,479,000	1,888,000	1,988,000	2,008,000
Allowed Advertising Expenses	140,000	168,000	30,000	216,000	43,473
Non-Allowed Advertising Expenses	1,479,000	1,311,000	1,858,000	1,772,000	1,964,527
Salaries and Benefits	432,689,000	458,639,000	511,350,000	499,693,000	552,736,000
Other Operating Expenses	288,394,000	309,593,000	337,385,000	351,037,000	387,369,000
<b>Net Operating Income</b>	<b>49,442,185</b>	<b>57,064,000</b>	<b>47,011,000</b>	<b>76,986,000</b>	<b>83,409,000</b>
<b>Total Non-operating Revenue</b>	<b>14,909,000</b>	<b>14,094,000</b>	<b>16,151,000</b>	<b>5,466,000</b>	<b>4,746,000</b>
<b>Total Investment Income</b>	<b>10,905,000</b>	<b>10,844,000</b>	<b>12,843,000</b>	<b>5,661,000</b>	<b>5,987,000</b>
Interest and Dividends	12,601,000	9,965,000	7,786,000	6,249,000	8,880,000
Realized Gains/Losses on Sales of Securities	(1,696,000)	879,000	5,057,000	(588,000)	(2,893,000)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	365,000	498,000	709,000	(781,000)	(354,000)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	3,639,000	2,752,000	2,599,000	586,000	(887,000)
<b>Excess of Revenue over Expenses</b>	<b>64,351,185</b>	<b>71,158,000</b>	<b>63,162,000</b>	<b>82,452,000</b>	<b>88,155,000</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>64,351,185</b>	<b>71,158,000</b>	<b>63,162,000</b>	<b>82,452,000</b>	<b>88,155,000</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(12,324,815)</b>	<b>3,511,000</b>	<b>113,169,000</b>	<b>6,358,000</b>	<b>(36,159,000)</b>
Net Assets Released for Restrictions - Capital	186,000	2,029,000	215,000	285,000	375,000
Unrealized Gains/Losses on Investments	(328,000)	(416,000)	1,641,000	(358,000)	(348,000)
Minimum Pension Liability Adjustment	(50,741,000)	(53,504,000)	91,196,000	(57,602,000)	(70,671,000)
Transfers From/To Affiliates	(25,793,000)	(29,739,000)	(40,478,000)	(24,766,000)	(39,127,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	13,983,000	(2,567,000)	6,347,000	(14,543,000)

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Maine Medical Center -- Portland, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.393	3.196	3.059	3.830	3.018
Current Ratio without Board Designated and Undesignated Investments	2.540	2.296	2.239	2.049	2.045
Days in Accounts Receivable	28.863	34.749	34.345	32.501	31.097
Acid Test	1.829	1.598	1.475	1.215	1.467
Days Cash on Hand, Current	113.585	108.572	108.575	77.348	137.850
Days Cash on Hand, Incl Board Designated & Undesignated Investments	166.569	169.737	168.950	190.714	229.204
Average Payment Period, Accounts Payable and Accrued Expenses	33.804	35.070	32.180	31.506	34.518
Average Payment Period, Current Liabilities	62.086	67.935	73.630	63.665	93.971
<b>Capital Structure</b>					
Equity Financing Ratio	.484	.479	.574	.547	.444
Fixed Asset Financing	.261	.239	.228	.216	.309
Cash Flow Divided by Total Debt	.229	.233	.270	.277	.203
Cash Flow Divided by Total Debt with Operating Income Only	.200	.207	.233	.266	.197
Debt Service Coverage Total	7.622	8.511	9.116	12.718	16.272
Debt Service Coverage Total with Operating Income Only	6.694	7.569	7.925	12.229	15.754
<b>Profitability</b>					
Total Margin	.076	.079	.065	.083	.081
Operating Margin	.060	.065	.049	.078	.077
Non Operating Revenue Margin	.232	.198	.256	.066	.054
Return On Assets	.064	.070	.060	.074	.069
Return On Equity	.133	.146	.105	.136	.154
Markup	1.868	1.912	1.881	2.030	2.040
Deductible	.409	.426	.415	.440	.459
Markup Adjustment for Deductible	1.145	1.149	1.163	1.201	1.177
Reported Income Index	(5.221)	20.267	.558	12.968	(2.438)
<b>Asset Efficiency</b>					
Total Asset Turnover	.846	.881	.931	.897	.849
Fixed Asset Turnover	1.933	2.039	2.212	2.284	2.471
Average Age Plant Depreciation Only	7.466	8.569	8.892	9.072	9.977
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.157	.058	.103	.001	.099
Total Operating Revenue Growth	.153	.063	.085	.033	.098
Realized Gains Divided by Non-Operating Revenue	(.114)	.062	.313	(.108)	(.610)
Realized Gains Divided by Net Income	(.026)	.012	.080	(.007)	(.033)
Long Term Debt to Equity	.231	.212	.164	.154	.238

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>7,153,689</b>	<b>9,790,734</b>	<b>14,005,140</b>	<b>12,792,158</b>	<b>13,857,983</b>
Cash and Investment	1,578,072	2,945,100	6,469,098	4,887,847	5,455,837
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	4,062,486	4,968,509	5,570,997	5,944,677	5,928,824
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	834,852	908,137	960,132	744,769	767,823
Other Current Assets	678,279	968,988	1,004,913	1,214,865	1,705,499
<b>Total Non-Current Assets</b>	<b>31,157,712</b>	<b>30,230,282</b>	<b>25,417,265</b>	<b>24,765,330</b>	<b>23,575,284</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	10,844,699	11,639,469	11,689,862	12,383,075	11,585,367
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	5,699,002	5,243,851	104,373	197,803	178,307
Gross Property, Plant and Equipment (PP&E)	35,023,067	35,748,773	38,022,267	38,521,553	39,953,541
Accumulated Depreciation	20,409,056	22,401,811	24,399,237	26,337,101	28,141,931
Net Property, Plant and Equipment (PP&E)	14,614,011	13,346,962	13,623,030	12,184,452	11,811,610
<b>Total Unrestricted Assets</b>	<b>38,311,401</b>	<b>40,021,016</b>	<b>39,422,405</b>	<b>37,557,488</b>	<b>37,433,267</b>
<b>Total Current Liabilities</b>	<b>5,790,129</b>	<b>7,454,958</b>	<b>8,054,547</b>	<b>6,066,276</b>	<b>6,590,462</b>
Current Long Term Debt (LTD)	405,000	405,000	405,000	442,666	444,093
Accounts Payable and Accrued Expenses	3,888,341	4,607,688	4,187,042	4,265,807	3,989,297
Estimated Third Party Settlements	1,496,788	2,442,270	3,462,505	1,357,803	2,157,072
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>4,545,000</b>	<b>4,140,000</b>	<b>3,735,000</b>	<b>3,440,832</b>	<b>2,996,739</b>
Long Term Debt	4,545,000	4,140,000	3,735,000	3,440,832	2,996,739
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>27,976,272</b>	<b>28,426,058</b>	<b>27,632,858</b>	<b>28,050,380</b>	<b>27,846,066</b>
<b>Total Liabilities &amp; Equity</b>	<b>38,311,401</b>	<b>40,021,016</b>	<b>39,422,405</b>	<b>37,557,488</b>	<b>37,433,267</b>
<b>Total Restricted Assets</b>	<b>974,371</b>	<b>974,820</b>	<b>983,400</b>	<b>1,019,363</b>	<b>965,555</b>
Cash and Investments	974,371	974,820	983,400	1,019,363	965,555
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>974,371</b>	<b>974,820</b>	<b>983,400</b>	<b>1,019,363</b>	<b>965,555</b>
<b>Total Restricted Fund Balance</b>	<b>974,371</b>	<b>974,820</b>	<b>983,400</b>	<b>1,019,363</b>	<b>965,555</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	565,963	548,388	555,227	582,907	540,872
Permanently Restricted Net Assets	408,408	426,432	428,173	436,456	424,683

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>69,284,518</b>	<b>72,780,182</b>	<b>78,146,952</b>	<b>81,357,828</b>	<b>80,185,539</b>
Gross Inpatient Service Revenue	13,045,853	13,389,150	15,237,807	13,737,610	12,745,980
Gross Outpatient Service Revenue	56,238,665	59,391,032	62,909,145	67,620,218	67,439,559
Free Care (Charity Care)	2,517,365	2,899,063	3,070,146	3,585,410	2,967,891
Bad Debt (Provision for Bad Debt)	1,819,332	2,235,136	3,031,345	2,914,181	2,844,420
Contractuals	23,892,072	26,108,050	29,543,423	28,318,538	31,324,731
Changes in Prior Year Estimated/Final Settlements	(2,166,000)	545,000	197,000	1,775,000	(1,655,000)
Net Patient Service Revenue	43,221,749	40,992,933	42,305,038	44,764,699	44,703,497
Other Operating Revenue	1,451,975	3,047,492	1,554,447	1,935,318	3,318,910
<b>Total Operating Revenue</b>	<b>44,673,724</b>	<b>44,040,425</b>	<b>43,859,485</b>	<b>46,700,017</b>	<b>48,022,407</b>
<b>Total Operating Expenses</b>	<b>44,167,417</b>	<b>45,095,779</b>	<b>45,776,062</b>	<b>47,576,672</b>	<b>48,033,540</b>
Depreciation and Amortization	2,107,761	2,254,760	2,192,123	1,959,117	1,849,936
Interest	228,698	202,171	180,047	164,776	164,235
Advertising Expenses	113,194	128,352	147,193	†	†
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	113,194	128,352	147,193	†	†
Salaries and Benefits	28,899,638	30,197,206	30,044,718	31,162,810	30,468,498
Other Operating Expenses	12,818,126	12,313,290	13,211,981	14,289,969	15,550,871
<b>Net Operating Income</b>	<b>506,307</b>	<b>(1,055,354)</b>	<b>(1,916,577)</b>	<b>(876,655)</b>	<b>(11,133)</b>
<b>Total Non-operating Revenue</b>	<b>(55,490)</b>	<b>1,471,074</b>	<b>1,087,049</b>	<b>1,296,688</b>	<b>(226,347)</b>
<b>Total Investment Income</b>	<b>(130,064)</b>	<b>1,426,303</b>	<b>1,050,202</b>	<b>1,230,675</b>	<b>(266,962)</b>
Interest and Dividends	273,740	282,545	298,568	284,116	215,144
Realized Gains/Losses on Sales of Securities	(403,804)	1,143,758	751,634	946,559	(482,106)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	74,574	44,771	36,847	66,013	40,615
<b>Excess of Revenue over Expenses</b>	<b>450,817</b>	<b>415,720</b>	<b>(829,528)</b>	<b>420,033</b>	<b>(237,480)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>450,817</b>	<b>415,720</b>	<b>(829,528)</b>	<b>420,033</b>	<b>(237,480)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>426,088</b>	<b>450,235</b>	<b>(784,620)</b>	<b>453,485</b>	<b>(258,122)</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(24,729)	34,515	44,908	33,452	(20,642)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mayo Regional Hospital -- Dover-Foxcroft, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.108	2.875	3.190	4.150	3.861
Current Ratio without Board Designated and Undesignated Investments	1.235	1.313	1.739	2.109	2.103
Days in Accounts Receivable	34.307	44.239	48.066	48.471	48.408
Acid Test	.273	.395	.803	.806	.828
Days Cash on Hand, Current	13.695	25.092	54.176	39.109	43.119
Days Cash on Hand, Incl Board Designated & Undesignated Investments	107.807	124.259	152.075	138.190	134.681
Average Payment Period, Accounts Payable and Accrued Expenses	33.744	39.257	35.065	34.132	31.528
Average Payment Period, Current Liabilities	50.248	63.515	67.454	48.538	52.086
<b>Capital Structure</b>					
Equity Financing Ratio	.730	.710	.701	.747	.744
Fixed Asset Financing	.311	.310	.274	.282	.254
Cash Flow Divided by Total Debt	.248	.230	.116	.250	.168
Cash Flow Divided by Total Debt with Operating Income Only	.253	.103	.023	.114	.192
Debt Service Coverage Total	4.398	4.731	2.637	4.465	2.927
Debt Service Coverage Total with Operating Income Only	4.486	2.308	.779	2.189	3.300
<b>Profitability</b>					
Total Margin	.010	.009	(.018)	.009	(.005)
Operating Margin	.011	(.024)	(.044)	(.019)	(.000)
Non Operating Revenue Margin	(.123)	3.539	(1.310)	3.087	.953
Return On Assets	.012	.010	(.021)	.011	(.006)
Return On Equity	.016	.015	(.030)	.015	(.009)
Markup	1.602	1.681	1.741	1.751	1.738
Deductible	.345	.359	.378	.348	.391
Markup Adjustment for Deductible	1.061	1.103	1.096	1.155	1.086
Reported Income Index	1.081	.924	1.046	1.006	1.162
<b>Asset Efficiency</b>					
Total Asset Turnover	1.165	1.137	1.140	1.278	1.277
Fixed Asset Turnover	3.057	3.300	3.220	3.833	4.066
Average Age Plant Depreciation Only	9.683	9.935	11.130	13.443	15.212
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.074	.021	.015	.039	.010
Total Operating Revenue Growth	.083	(.014)	(.004)	.065	.028
Realized Gains Divided by Non-Operating Revenue	7.277	.777	.691	.730	2.130
Realized Gains Divided by Net Income	(.896)	2.751	(.906)	2.254	2.030
Long Term Debt to Equity	.162	.146	.135	.123	.108

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>61,085,000</b>	<b>63,781,000</b>	<b>52,556,000</b>	<b>55,362,539</b>	<b>52,929,961</b>
Cash and Investment	(2,237,000)	(2,840,000)	4,548,000	10,742,480	10,461,867
Current Assets Whose Use is Limited	1,991,000	1,383,000	810,000	21,728	19,917
Net Patient Accounts Receivable	29,730,000	29,890,000	33,459,000	34,920,923	30,547,749
Due from Affiliates	†	†	†	43,756	1,518,758
Third Party Settlements Receivable	22,162,000	25,207,000	2,661,000	88,867	473,299
Other Accounts Receivable	3,673,000	4,122,000	4,385,000	2,202,777	4,454,770
Inventory	4,672,000	4,995,000	5,166,000	4,416,925	4,496,776
Other Current Assets	1,094,000	1,024,000	1,527,000	2,925,083	956,825
<b>Total Non-Current Assets</b>	<b>131,614,000</b>	<b>124,383,000</b>	<b>122,449,000</b>	<b>132,847,927</b>	<b>130,237,715</b>
Trustee Held Investments	†	656,000	715,000	3,095,845	5,050,184
Board Designated and Undesignated Investments	20,133,000	13,529,000	15,475,000	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	7,206,000	9,618,000	10,678,000	7,412,407	9,778,515
Gross Property, Plant and Equipment (PP&E)	193,006,000	194,161,000	195,232,000	131,884,953	138,698,214
Accumulated Depreciation	88,731,000	93,581,000	99,651,000	9,545,278	23,289,198
Net Property, Plant and Equipment (PP&E)	104,275,000	100,580,000	95,581,000	122,339,675	115,409,016
<b>Total Unrestricted Assets</b>	<b>192,699,000</b>	<b>188,164,000</b>	<b>175,005,000</b>	<b>188,210,466</b>	<b>183,167,676</b>
<b>Total Current Liabilities</b>	<b>45,273,000</b>	<b>49,734,000</b>	<b>42,129,000</b>	<b>46,881,396</b>	<b>58,833,947</b>
Current Long Term Debt (LTD)	13,610,000	13,477,000	8,424,000	2,677,835	2,804,458
Accounts Payable and Accrued Expenses	19,750,000	25,607,000	19,283,000	29,782,335	32,220,913
Estimated Third Party Settlements	4,448,000	3,296,000	4,749,000	3,992,554	1,756,873
Due to Affiliates	†	†	†	10,428,672	19,051,703
Other Current Liabilities	7,465,000	7,354,000	9,673,000	†	3,000,000
<b>Total Non-current Liabilities</b>	<b>80,551,000</b>	<b>81,676,000</b>	<b>82,756,000</b>	<b>83,429,852</b>	<b>82,443,999</b>
Long Term Debt	65,591,000	63,777,000	66,500,000	66,291,060	63,720,444
Estimated Third Party Settlements	†	†	†	351,000	351,000
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	5,188,247	6,971,471
Accrued Pension and Post Retiree Health Benefits	†	†	†	2,957,279	3,078,732
Other Non-Current Liabilities	14,960,000	17,899,000	16,256,000	8,642,266	8,322,352
<b>Fund Balance Unrestricted</b>	<b>66,875,000</b>	<b>56,754,000</b>	<b>50,120,000</b>	<b>57,899,218</b>	<b>41,889,730</b>
<b>Total Liabilities &amp; Equity</b>	<b>192,699,000</b>	<b>188,164,000</b>	<b>175,005,000</b>	<b>188,210,466</b>	<b>183,167,676</b>
<b>Total Restricted Assets</b>	<b>2,014,000</b>	<b>4,303,000</b>	<b>3,493,000</b>	<b>3,883,361</b>	<b>3,506,724</b>
Cash and Investments	1,778,000	4,080,000	3,284,000	3,883,361	3,506,724
Receivables	†	†	†	†	†
Other Assets	236,000	223,000	209,000	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>2,014,000</b>	<b>4,303,000</b>	<b>3,493,000</b>	<b>3,883,361</b>	<b>3,506,724</b>
<b>Total Restricted Fund Balance</b>	<b>2,014,000</b>	<b>4,303,000</b>	<b>3,493,000</b>	<b>3,883,361</b>	<b>3,506,724</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	972,000	2,525,000	1,657,000	1,993,819	1,649,546
Permanently Restricted Net Assets	1,042,000	1,778,000	1,836,000	1,889,542	1,857,178

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mercy Hospital -- Portland, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>380,437,000</b>	<b>393,690,000</b>	<b>429,298,000</b>	<b>496,471,288</b>	<b>529,496,481</b>
Gross Inpatient Service Revenue	124,790,000	122,039,000	136,994,000	149,860,872	176,508,621
Gross Outpatient Service Revenue	255,647,000	271,651,000	292,304,000	346,610,416	352,987,860
Free Care (Charity Care)	12,715,000	12,796,000	14,818,000	16,762,384	13,808,471
Bad Debt (Provision for Bad Debt)	12,050,000	12,413,000	14,332,000	13,974,702	19,083,611
Contractuals	163,935,000	175,176,000	201,925,000	247,906,900	283,413,323
Changes in Prior Year Estimated/Final Settlements	5,548,000	(3,067,000)	(2,553,000)	†	(502,704)
Net Patient Service Revenue	186,189,000	196,372,000	200,776,000	217,827,302	213,693,780
Other Operating Revenue	3,603,000	5,659,000	5,948,000	5,829,166	3,855,111
<b>Total Operating Revenue</b>	<b>189,792,000</b>	<b>202,031,000</b>	<b>206,724,000</b>	<b>223,656,468</b>	<b>217,548,891</b>
<b>Total Operating Expenses</b>	<b>207,000,000</b>	<b>216,661,000</b>	<b>216,213,000</b>	<b>221,074,575</b>	<b>239,788,262</b>
Depreciation and Amortization	10,763,000	10,603,000	11,007,000	9,588,694	13,837,221
Interest	3,176,000	2,326,000	2,205,000	1,476,232	2,294,689
Advertising Expenses	899,000	544,000	310,000	434,602	524,603
Allowed Advertising Expenses	25,000	10,000	4,000	17,513	2,206
Non-Allowed Advertising Expenses	874,000	534,000	306,000	417,089	522,397
Salaries and Benefits	111,086,000	118,086,000	118,917,000	124,925,043	126,575,306
Other Operating Expenses	81,076,000	85,102,000	83,774,000	84,650,004	96,556,443
<b>Net Operating Income</b>	<b>(17,208,000)</b>	<b>(14,630,000)</b>	<b>(9,489,000)</b>	<b>2,581,893</b>	<b>(22,239,371)</b>
<b>Total Non-operating Revenue</b>	<b>(1,094,000)</b>	<b>2,928,000</b>	<b>206,000</b>	<b>57,982,548</b>	<b>(128,240)</b>
<b>Total Investment Income</b>	<b>481,000</b>	<b>126,000</b>	<b>822,000</b>	†	<b>25,004</b>
Interest and Dividends	13,000	(153,000)	(246,000)	†	25,004
Realized Gains/Losses on Sales of Securities	468,000	279,000	1,068,000	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	37,000	(146,000)	463,000	(1,350,682)	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(1,612,000)	2,948,000	(1,079,000)	59,333,230	(153,244)
<b>Excess of Revenue over Expenses</b>	<b>(18,302,000)</b>	<b>(11,702,000)</b>	<b>(9,283,000)</b>	<b>60,564,441</b>	<b>(22,367,611)</b>
Extraordinary Gains/Losses	(97,000)	(75,000)	†	†	†
<b>Total Surplus/Deficit</b>	<b>(18,399,000)</b>	<b>(11,777,000)</b>	<b>(9,283,000)</b>	<b>60,564,441</b>	<b>(22,367,611)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(17,295,000)</b>	<b>(10,121,000)</b>	<b>(7,002,000)</b>	<b>57,899,218</b>	<b>(16,009,488)</b>
Net Assets Released for Restrictions - Capital	458,000	1,523,000	2,281,000	26,731	678,417
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	646,000	133,000	†	(2,691,954)	5,679,706
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mercury Hospital -- Portland, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.794	1.554	1.615	1.181	.900
Current Ratio without Board Designated and Undesignated Investments	1.349	1.282	1.248	1.181	.900
Days in Accounts Receivable	58.282	55.557	60.827	58.515	52.177
Acid Test	(.005)	(.029)	.127	.230	.178
Days Cash on Hand, Current	(.458)	(2.581)	9.530	18.578	16.932
Days Cash on Hand, Incl Board Designated & Undesignated Investments	36.990	21.384	37.056	18.578	16.932
Average Payment Period, Accounts Payable and Accrued Expenses	36.735	45.359	34.299	51.401	52.049
Average Payment Period, Current Liabilities	84.208	88.096	74.935	80.912	95.040
<b>Capital Structure</b>					
Equity Financing Ratio	.347	.302	.286	.308	.229
Fixed Asset Financing	.629	.634	.696	.542	.552
Cash Flow Divided by Total Debt	(.060)	(.008)	.014	.538	(.060)
Cash Flow Divided by Total Debt with Operating Income Only	(.051)	(.031)	.012	.093	(.059)
Debt Service Coverage Total	(.397)	.077	.251	7.235	(1.254)
Debt Service Coverage Total with Operating Income Only	(.297)	(.107)	.237	1.378	(1.228)
<b>Profitability</b>					
Total Margin	(.097)	(.057)	(.045)	.215	(.103)
Operating Margin	(.091)	(.072)	(.046)	.012	(.102)
Non Operating Revenue Margin	.060	(.250)	(.022)	.957	.006
Return On Assets	(.095)	(.062)	(.053)	.322	(.122)
Return On Equity	(.274)	(.206)	(.185)	1.046	(.534)
Markup	1.855	1.843	2.013	2.272	2.224
Deductible	.431	.445	.470	.499	.535
Markup Adjustment for Deductible	1.063	1.035	1.079	1.151	1.042
Reported Income Index	1.058	1.156	1.399	7.785	1.397
<b>Asset Efficiency</b>					
Total Asset Turnover	.979	1.089	1.182	1.496	1.187
Fixed Asset Turnover	1.820	2.009	2.163	1.828	1.885
Average Age Plant Depreciation Only	8.244	8.826	9.053	.995	1.683
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.082	.047	(.002)	.022	.085
Total Operating Revenue Growth	.084	.064	.023	.082	(.027)
Realized Gains Divided by Non-Operating Revenue	(.428)	.095	5.184	†	†
Realized Gains Divided by Net Income	(.026)	(.024)	(.115)	†	†
Long Term Debt to Equity	.981	1.124	1.327	1.145	1.521

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>28,978,648</b>	<b>22,644,768</b>	<b>29,104,358</b>	<b>32,865,535</b>	<b>38,221,984</b>
Cash and Investment	6,529,640	4,379,841	6,434,167	6,036,991	5,236,629
Current Assets Whose Use is Limited	709,282	709,297	710,072	711,479	711,121
Net Patient Accounts Receivable	8,689,651	11,940,926	16,023,706	19,358,376	25,030,337
Due from Affiliates	1,046,083	1,131,165	1,197,119	1,366,229	1,424,724
Third Party Settlements Receivable	6,006,201	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	2,116,406	2,026,841	2,149,927	2,275,489	2,974,822
Other Current Assets	3,881,385	2,456,698	2,589,367	3,116,971	2,844,351
<b>Total Non-Current Assets</b>	<b>96,712,969</b>	<b>108,972,458</b>	<b>113,892,379</b>	<b>118,109,881</b>	<b>121,228,577</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	30,805,234	33,348,647	49,198,567	51,763,753	49,641,007
Due From Affiliates	2,102,290	2,541,312	2,094,711	2,213,490	1,198,895
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	5,701,856	16,821,748	8,225,853	9,771,551	11,427,603
Gross Property, Plant and Equipment (PP&E)	103,668,562	106,335,873	108,395,671	112,969,035	122,418,210
Accumulated Depreciation	45,564,973	50,075,122	54,022,423	58,607,948	63,457,138
Net Property, Plant and Equipment (PP&E)	58,103,589	56,260,751	54,373,248	54,361,087	58,961,072
<b>Total Unrestricted Assets</b>	<b>125,691,617</b>	<b>131,617,226</b>	<b>142,996,737</b>	<b>150,975,416</b>	<b>159,450,561</b>
<b>Total Current Liabilities</b>	<b>12,205,536</b>	<b>12,343,124</b>	<b>17,314,716</b>	<b>17,597,864</b>	<b>20,129,824</b>
Current Long Term Debt (LTD)	1,075,000	1,120,000	1,342,986	1,403,119	1,458,405
Accounts Payable and Accrued Expenses	11,130,536	11,223,124	10,564,579	11,654,523	14,930,286
Estimated Third Party Settlements	†	†	5,407,151	4,540,222	3,741,133
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>36,590,603</b>	<b>38,303,517</b>	<b>39,105,954</b>	<b>39,302,637</b>	<b>39,289,443</b>
Long Term Debt	31,802,247	30,669,380	30,117,214	28,701,227	27,229,954
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	4,788,356	7,634,137	8,988,740	10,601,410	12,059,489
<b>Fund Balance Unrestricted</b>	<b>76,895,478</b>	<b>80,970,585</b>	<b>86,576,067</b>	<b>94,074,915</b>	<b>100,031,294</b>
<b>Total Liabilities &amp; Equity</b>	<b>125,691,617</b>	<b>131,617,226</b>	<b>142,996,737</b>	<b>150,975,416</b>	<b>159,450,561</b>
<b>Total Restricted Assets</b>	<b>13,989,585</b>	<b>16,171,635</b>	<b>17,739,375</b>	<b>18,948,589</b>	<b>18,128,679</b>
Cash and Investments	13,989,585	16,171,635	17,739,375	18,948,589	18,128,679
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>13,989,585</b>	<b>16,171,635</b>	<b>17,739,375</b>	<b>18,948,589</b>	<b>18,128,679</b>
<b>Total Restricted Fund Balance</b>	<b>13,989,585</b>	<b>16,171,635</b>	<b>17,739,375</b>	<b>18,948,589</b>	<b>18,128,679</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	6,460,695	8,569,246	9,960,251	10,910,349	10,036,160
Permanently Restricted Net Assets	7,528,890	7,602,389	7,779,124	8,038,240	8,092,519

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>207,682,820</b>	<b>223,641,932</b>	<b>239,103,885</b>	<b>266,052,795</b>	<b>299,702,726</b>
Gross Inpatient Service Revenue	70,786,879	70,684,550	71,974,220	74,722,406	80,427,856
Gross Outpatient Service Revenue	136,895,941	152,957,382	167,129,665	191,330,389	219,274,870
Free Care (Charity Care)	3,249,897	3,793,009	5,500,466	5,645,785	5,032,555
Bad Debt (Provision for Bad Debt)	5,141,859	5,235,369	6,431,743	7,789,208	10,087,708
Contractuals	91,917,744	101,174,800	106,166,951	122,003,101	137,977,144
Changes in Prior Year Estimated/Final Settlements	(3,442,000)	(1,630,000)	(18,000)	(500,000)	(768,000)
Net Patient Service Revenue	110,815,320	115,068,754	121,022,725	131,114,701	147,373,319
Other Operating Revenue	3,560,023	3,845,313	4,924,322	5,117,415	5,161,139
<b>Total Operating Revenue</b>	<b>114,375,343</b>	<b>118,914,067</b>	<b>125,947,047</b>	<b>136,232,116</b>	<b>152,534,458</b>
<b>Total Operating Expenses</b>	<b>109,350,028</b>	<b>117,860,539</b>	<b>124,209,345</b>	<b>132,768,542</b>	<b>149,627,287</b>
Depreciation and Amortization	5,837,906	5,605,267	5,359,816	5,552,628	5,658,751
Interest	1,740,332	1,737,924	1,706,926	1,665,919	1,611,095
Advertising Expenses	295,560	362,011	451,651	301,526	341,218
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	295,560	362,011	451,651	301,526	341,218
Salaries and Benefits	59,523,676	66,643,916	70,398,524	78,182,007	85,017,633
Other Operating Expenses	41,952,554	43,511,421	46,292,428	47,066,462	56,998,590
<b>Net Operating Income</b>	<b>5,025,315</b>	<b>1,053,528</b>	<b>1,737,702</b>	<b>3,463,574</b>	<b>2,907,171</b>
<b>Total Non-operating Revenue</b>	<b>1,396,810</b>	<b>975,311</b>	<b>1,828,559</b>	<b>1,831,235</b>	<b>2,888,273</b>
<b>Total Investment Income</b>	<b>1,337,123</b>	<b>926,242</b>	<b>1,661,224</b>	<b>1,694,972</b>	<b>2,713,675</b>
Interest and Dividends	1,073,129	941,599	1,087,475	1,689,156	2,281,984
Realized Gains/Losses on Sales of Securities	263,994	(15,357)	573,749	5,816	431,691
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	59,687	49,069	167,335	136,263	174,598
<b>Excess of Revenue over Expenses</b>	<b>6,422,125</b>	<b>2,028,839</b>	<b>3,566,261</b>	<b>5,294,809</b>	<b>5,795,444</b>
Extraordinary Gains/Losses	1,308,842	922,199	1,880,781	1,053,985	593,865
<b>Total Surplus/Deficit</b>	<b>7,730,967</b>	<b>2,951,038</b>	<b>5,447,042</b>	<b>6,348,794</b>	<b>6,389,309</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>6,858,796</b>	<b>4,075,107</b>	<b>5,605,482</b>	<b>7,498,848</b>	<b>5,956,379</b>
Net Assets Released for Restrictions - Capital	139,973	50,000	30,000	62,784	261,770
Unrealized Gains/Losses on Investments	(444,474)	1,891,671	139,295	1,087,270	(694,700)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(640,000)	(835,000)	(10,855)	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	72,330	17,398	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mid Coast Hospital -- Brunswick, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	4.898	4.536	4.522	4.809	4.365
Current Ratio without Board Designated and Undesignated Investments	2.374	1.835	1.681	1.868	1.899
Days in Accounts Receivable	28.622	37.877	48.327	53.890	61.993
Acid Test	.593	.412	.413	.383	.295
Days Cash on Hand, Current	25.526	16.547	21.941	19.362	15.079
Days Cash on Hand, Incl Board Designated & Undesignated Investments	134.150	124.981	173.035	167.880	140.933
Average Payment Period, Accounts Payable and Accrued Expenses	39.248	36.492	32.445	33.438	37.852
Average Payment Period, Current Liabilities	43.039	40.134	53.175	50.491	51.035
<b>Capital Structure</b>					
Equity Financing Ratio	.612	.615	.605	.623	.627
Fixed Asset Financing	.547	.545	.554	.528	.462
Cash Flow Divided by Total Debt	.251	.151	.158	.191	.193
Cash Flow Divided by Total Debt with Operating Income Only	.223	.131	.126	.158	.144
Debt Service Coverage Total	5.054	3.332	3.761	4.159	4.335
Debt Service Coverage Total with Operating Income Only	4.549	2.985	3.114	3.550	3.376
<b>Profitability</b>					
Total Margin	.055	.017	.028	.038	.037
Operating Margin	.044	.009	.014	.025	.019
Non Operating Revenue Margin	.217	.481	.513	.346	.498
Return On Assets	.051	.015	.025	.035	.036
Return On Equity	.084	.025	.041	.056	.058
Markup	1.932	1.930	1.965	2.042	2.037
Deductible	.443	.452	.444	.459	.460
Markup Adjustment for Deductible	1.091	1.072	1.110	1.124	1.115
Reported Income Index	.936	.498	.636	.706	.973
<b>Asset Efficiency</b>					
Total Asset Turnover	.921	.911	.894	.914	.975
Fixed Asset Turnover	1.968	2.114	2.316	2.506	2.587
Average Age Plant Depreciation Only	7.805	8.934	10.079	10.555	11.214
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.066	.078	.054	.069	.127
Total Operating Revenue Growth	.090	.040	.059	.082	.120
Realized Gains Divided by Non-Operating Revenue	.189	(.016)	.314	.003	.149
Realized Gains Divided by Net Income	.041	(.008)	.161	.001	.074
Long Term Debt to Equity	.414	.379	.348	.305	.272

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>6,170,167</b>	<b>5,335,686</b>	<b>5,376,561</b>	<b>5,792,493</b>	<b>5,469,493</b>
Cash and Investment	1,424,246	947,279	702,598	858,385	303,888
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	2,732,776	2,335,680	2,929,957	2,707,764	2,799,361
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	85,317	146,804	29,421	70,204	154,574
Other Accounts Receivable	189,940	232,598	162,914	143,480	166,241
Inventory	454,836	404,073	421,206	502,768	518,715
Other Current Assets	1,283,052	1,269,252	1,130,465	1,509,892	1,526,714
<b>Total Non-Current Assets</b>	<b>15,480,506</b>	<b>17,748,099</b>	<b>17,918,297</b>	<b>18,770,484</b>	<b>18,538,230</b>
Trustee Held Investments	222,396	369,496	369,496	369,496	369,496
Board Designated and Undesignated Investments	8,296,970	9,036,371	9,492,579	11,005,739	11,110,283
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	1,684,496	1,600,469	1,464,160	1,397,244	1,329,274
Other Non-current Assets	31,326	28,820	15,439	14,036	12,632
Gross Property, Plant and Equipment (PP&E)	17,903,925	18,405,912	19,085,714	19,242,275	19,725,516
Accumulated Depreciation	12,658,607	11,692,969	12,509,091	13,258,306	14,008,971
Net Property, Plant and Equipment (PP&E)	5,245,318	6,712,943	6,576,623	5,983,969	5,716,545
<b>Total Unrestricted Assets</b>	<b>21,650,673</b>	<b>23,083,785</b>	<b>23,294,858</b>	<b>24,562,977</b>	<b>24,007,723</b>
<b>Total Current Liabilities</b>	<b>4,263,021</b>	<b>3,094,588</b>	<b>3,218,077</b>	<b>5,376,979</b>	<b>5,407,725</b>
Current Long Term Debt (LTD)	160,441	360,351	374,709	238,282	204,773
Accounts Payable and Accrued Expenses	2,177,428	1,959,193	2,053,080	1,999,827	2,303,927
Estimated Third Party Settlements	931,414	(178,802)	(180,607)	1,900,751	1,490,371
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	993,738	953,846	970,895	1,238,119	1,408,654
<b>Total Non-current Liabilities</b>	<b>2,902,342</b>	<b>5,623,901</b>	<b>5,148,153</b>	<b>4,797,556</b>	<b>4,347,416</b>
Long Term Debt	2,902,342	5,623,901	5,148,153	4,797,556	4,347,416
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>14,484,810</b>	<b>14,365,296</b>	<b>14,928,628</b>	<b>14,388,442</b>	<b>14,252,582</b>
<b>Total Liabilities &amp; Equity</b>	<b>21,650,173</b>	<b>23,083,785</b>	<b>23,294,858</b>	<b>24,562,977</b>	<b>24,007,723</b>
<b>Total Restricted Assets</b>	<b>104,421</b>	<b>112,583</b>	<b>118,338</b>	<b>121,972</b>	<b>129,052</b>
Cash and Investments	99,421	107,583	113,338	116,972	124,052
Receivables	†	†	†	†	†
Other Assets	5,000	5,000	5,000	5,000	5,000
<b>Total Restricted Liabilities and Equity</b>	<b>104,421</b>	<b>112,583</b>	<b>118,338</b>	<b>121,972</b>	<b>129,052</b>
<b>Total Restricted Fund Balance</b>	<b>102,802</b>	<b>108,033</b>	<b>113,458</b>	<b>116,180</b>	<b>113,899</b>
Total Liabilities	1,619	4,550	4,880	5,792	15,153
Temporarily Restricted Net Assets	97,802	103,033	108,458	111,180	108,899
Permanently Restricted Net Assets	5,000	5,000	5,000	5,000	5,000

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>44,931,165</b>	<b>44,773,325</b>	<b>44,531,709</b>	<b>42,142,128</b>	<b>42,466,562</b>
Gross Inpatient Service Revenue	12,193,015	11,950,338	11,704,561	10,628,052	11,221,843
Gross Outpatient Service Revenue	32,738,150	32,822,987	32,827,148	31,514,076	31,244,719
Free Care (Charity Care)	1,079,671	1,289,639	1,026,140	1,233,118	1,111,288
Bad Debt (Provision for Bad Debt)	1,154,101	1,113,522	1,489,878	1,336,500	1,374,495
Contractuals	16,643,991	15,345,287	15,321,292	15,206,632	15,607,496
Changes in Prior Year Estimated/Final Settlements	(550,000)	(10,000)	†	†	(750,000)
Net Patient Service Revenue	26,603,402	27,034,877	26,694,399	24,365,878	25,123,283
Other Operating Revenue	176,976	158,439	463,334	615,963	190,190
<b>Total Operating Revenue</b>	<b>26,780,378</b>	<b>27,193,316</b>	<b>27,157,733</b>	<b>24,981,841</b>	<b>25,313,473</b>
<b>Total Operating Expenses</b>	<b>26,319,375</b>	<b>27,674,012</b>	<b>27,599,099</b>	<b>27,239,580</b>	<b>26,103,114</b>
Depreciation and Amortization	625,278	738,368	870,933	874,351	823,843
Interest	118,522	243,008	258,396	223,915	197,817
Advertising Expenses	61,590	60,266	41,036	73,149	32,508
Allowed Advertising Expenses	36,443	39,217	34,279	20,811	17,260
Non-Allowed Advertising Expenses	25,147	21,049	6,757	52,338	15,248
Salaries and Benefits	16,422,135	17,109,375	17,191,903	16,919,774	16,381,287
Other Operating Expenses	9,091,850	9,522,995	9,236,831	9,148,391	8,667,659
<b>Net Operating Income</b>	<b>461,003</b>	<b>(480,696)</b>	<b>(441,366)</b>	<b>(2,257,739)</b>	<b>(789,641)</b>
<b>Total Non-operating Revenue</b>	<b>203,419</b>	<b>197,719</b>	<b>597,455</b>	<b>995,375</b>	<b>634,354</b>
<b>Total Investment Income</b>	<b>191,476</b>	<b>247,733</b>	<b>514,082</b>	<b>970,587</b>	<b>648,231</b>
Interest and Dividends	158,885	164,421	177,056	170,708	175,374
Realized Gains/Losses on Sales of Securities	32,591	83,312	337,026	799,879	472,857
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(1,380)	(38,591)	63,008	2,207	(33,467)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	13,323	(11,423)	20,365	22,581	19,590
<b>Excess of Revenue over Expenses</b>	<b>664,422</b>	<b>(282,977)</b>	<b>156,089</b>	<b>(1,262,364)</b>	<b>(155,287)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>664,422</b>	<b>(282,977)</b>	<b>156,089</b>	<b>(1,262,364)</b>	<b>(155,287)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,659,907</b>	<b>(119,514)</b>	<b>563,331</b>	<b>(540,188)</b>	<b>(135,859)</b>
Net Assets Released for Restrictions - Capital	8,098	103,591	155,387	†	†
Unrealized Gains/Losses on Investments	987,387	59,872	251,855	722,176	19,428
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Millinocket Regional Hospital -- Millinocket, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.394	4.644	4.621	3.124	3.066
Current Ratio without Board Designated and Undesignated Investments	1.447	1.724	1.671	1.077	1.011
Days in Accounts Receivable	37.494	31.534	40.062	40.562	40.670
Acid Test	.334	.306	.218	.160	.056
Days Cash on Hand, Current	20.232	12.836	9.595	11.883	4.388
Days Cash on Hand, Incl Board Designated & Undesignated Investments	138.096	135.287	139.225	164.247	164.806
Average Payment Period, Accounts Payable and Accrued Expenses	30.932	26.549	28.037	27.686	33.266
Average Payment Period, Current Liabilities	60.559	41.934	43.946	74.439	78.081
<b>Capital Structure</b>					
Equity Financing Ratio	.669	.622	.641	.586	.594
Fixed Asset Financing	.553	.838	.783	.802	.760
Cash Flow Divided by Total Debt	.180	.052	.123	(.038)	.069
Cash Flow Divided by Total Debt with Operating Income Only	.152	.030	.051	(.136)	.004
Debt Service Coverage Total	5.192	1.731	2.077	(.274)	1.987
Debt Service Coverage Total with Operating Income Only	4.442	1.241	1.112	(1.937)	.532
<b>Profitability</b>					
Total Margin	.025	(.010)	.006	(.049)	(.006)
Operating Margin	.017	(.018)	(.016)	(.090)	(.031)
Non Operating Revenue Margin	.306	(.699)	3.828	(.789)	(4.085)
Return On Assets	.031	(.012)	.007	(.051)	(.006)
Return On Equity	.046	(.020)	.010	(.088)	(.011)
Markup	1.714	1.624	1.630	1.570	1.634
Deductible	.370	.343	.344	.361	.368
Markup Adjustment for Deductible	1.081	1.069	1.075	1.011	1.036
Reported Income Index	.400	2.368	.277	2.337	1.143
<b>Asset Efficiency</b>					
Total Asset Turnover	1.246	1.187	1.191	1.058	1.081
Fixed Asset Turnover	5.106	4.051	4.129	4.175	4.428
Average Age Plant Depreciation Only	20.245	15.836	14.363	15.164	17.004
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.022	.051	(.003)	(.013)	(.042)
Total Operating Revenue Growth	.010	.015	(.001)	(.080)	.013
Realized Gains Divided by Non-Operating Revenue	.160	.421	.564	.804	.745
Realized Gains Divided by Net Income	.049	(.294)	2.159	(.634)	(3.045)
Long Term Debt to Equity	.200	.391	.345	.333	.305

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>8,808,977</b>	<b>10,201,374</b>	<b>10,446,765</b>	<b>8,399,783</b>	<b>8,765,722</b>
Cash and Investment	34,647	45,798	41,553	76,474	86,417
Current Assets Whose Use is Limited	524,479	537,860	493,887	499,805	509,432
Net Patient Accounts Receivable	4,907,393	5,020,765	6,056,753	6,139,447	6,791,636
Due from Affiliates	†	†	†	(22,168)	†
Third Party Settlements Receivable	1,918,215	3,040,009	2,161,435	†	†
Other Accounts Receivable	760,743	851,095	954,978	843,858	521,977
Inventory	515,042	533,456	523,227	590,932	609,760
Other Current Assets	148,458	172,391	214,932	271,435	246,500
<b>Total Non-Current Assets</b>	<b>37,039,890</b>	<b>35,236,457</b>	<b>34,921,059</b>	<b>35,421,603</b>	<b>36,041,895</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	8,022,485	6,383,727	5,487,802	7,367,584	6,200,608
Due From Affiliates	4,162,928	4,568,187	4,801,787	4,703,985	4,688,321
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	762,967	942,426	1,910,787	180,194	2,491,873
Gross Property, Plant and Equipment (PP&E)	43,388,199	44,796,979	46,192,585	48,507,798	49,725,703
Accumulated Depreciation	19,296,689	21,454,862	23,471,902	25,337,958	27,064,610
Net Property, Plant and Equipment (PP&E)	24,091,510	23,342,117	22,720,683	23,169,840	22,661,093
<b>Total Unrestricted Assets</b>	<b>45,848,867</b>	<b>45,437,831</b>	<b>45,367,824</b>	<b>43,821,386</b>	<b>44,807,617</b>
<b>Total Current Liabilities</b>	<b>14,582,964</b>	<b>17,765,993</b>	<b>18,088,673</b>	<b>16,882,437</b>	<b>16,841,584</b>
Current Long Term Debt (LTD)	1,762,835	2,270,648	2,404,282	2,012,473	1,451,794
Accounts Payable and Accrued Expenses	8,440,516	9,907,798	10,484,631	8,580,365	7,327,256
Estimated Third Party Settlements	874,365	2,220,007	3,127,209	3,622,845	5,066,878
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	3,505,248	3,367,540	2,072,551	2,666,754	2,995,656
<b>Total Non-current Liabilities</b>	<b>15,436,736</b>	<b>14,049,387</b>	<b>13,013,348</b>	<b>12,073,361</b>	<b>11,492,789</b>
Long Term Debt	13,872,381	12,319,569	10,970,640	9,609,072	8,656,521
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	309,807	309,807	309,807	309,807	399,807
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	1,254,548	1,420,011	1,732,901	2,154,482	2,436,461
<b>Fund Balance Unrestricted</b>	<b>15,829,167</b>	<b>13,622,451</b>	<b>14,265,803</b>	<b>14,865,588</b>	<b>16,473,244</b>
<b>Total Liabilities &amp; Equity</b>	<b>45,848,867</b>	<b>45,437,831</b>	<b>45,367,824</b>	<b>43,821,386</b>	<b>44,807,617</b>
<b>Total Restricted Assets</b>	<b>7,060,257</b>	<b>7,122,730</b>	<b>7,075,710</b>	<b>5,715,734</b>	<b>4,516,428</b>
Cash and Investments	4,074,037	4,447,782	4,542,085	2,439,974	2,067,498
Receivables	2,215,837	1,917,876	1,424,206	942,196	545,819
Other Assets	770,383	757,072	1,109,419	2,333,564	1,903,111
<b>Total Restricted Liabilities and Equity</b>	<b>7,060,257</b>	<b>7,122,730</b>	<b>7,075,710</b>	<b>5,715,734</b>	<b>4,516,428</b>
<b>Total Restricted Fund Balance</b>	<b>7,060,257</b>	<b>7,122,730</b>	<b>7,075,710</b>	<b>5,715,734</b>	<b>4,516,428</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	5,051,084	5,222,565	5,141,021	3,674,156	2,450,152
Permanently Restricted Net Assets	2,009,173	1,900,165	1,934,689	2,041,578	2,066,276

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>67,743,054</b>	<b>69,665,033</b>	<b>70,392,951</b>	<b>70,829,984</b>	<b>74,473,100</b>
Gross Inpatient Service Revenue	16,713,717	17,956,134	17,111,176	14,816,206	17,040,326
Gross Outpatient Service Revenue	51,029,337	51,708,899	53,281,775	56,013,778	57,432,774
Free Care (Charity Care)	855,316	863,130	1,152,435	762,058	774,175
Bad Debt (Provision for Bad Debt)	2,961,081	3,091,286	3,156,954	2,592,434	3,369,535
Contractuals	17,191,128	18,379,254	19,408,619	22,439,693	23,871,962
Changes in Prior Year Estimated/Final Settlements	200,000	(60,000)	(846,000)	(92,000)	(347,000)
Net Patient Service Revenue	46,535,529	47,391,363	47,520,943	45,127,799	46,804,428
Other Operating Revenue	1,084,551	1,331,085	2,687,775	3,779,171	3,184,758
<b>Total Operating Revenue</b>	<b>47,620,080</b>	<b>48,722,448</b>	<b>50,208,718</b>	<b>48,906,970</b>	<b>49,989,186</b>
<b>Total Operating Expenses</b>	<b>48,341,792</b>	<b>51,650,172</b>	<b>51,354,604</b>	<b>50,393,478</b>	<b>49,742,281</b>
Depreciation and Amortization	2,013,870	2,170,997	2,064,239	1,876,839	1,737,456
Interest	483,062	806,852	668,632	709,336	655,348
Advertising Expenses	95,922	67,367	46,047	23,606	62,948
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	95,922	67,367	46,047	23,606	62,948
Salaries and Benefits	29,946,650	32,177,253	31,783,143	31,365,713	30,897,252
Other Operating Expenses	15,802,288	16,427,703	16,792,543	16,417,984	16,389,277
<b>Net Operating Income</b>	<b>(721,712)</b>	<b>(2,927,724)</b>	<b>(1,145,886)</b>	<b>(1,486,508)</b>	<b>246,905</b>
<b>Total Non-operating Revenue</b>	<b>1,037,558</b>	<b>852,036</b>	<b>314,746</b>	<b>202,403</b>	<b>353,965</b>
<b>Total Investment Income</b>	<b>888,584</b>	<b>309,546</b>	<b>81,642</b>	<b>3,194</b>	<b>155,981</b>
Interest and Dividends	888,584	309,546	81,642	3,194	155,981
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	148,974	542,490	233,104	199,209	197,984
<b>Excess of Revenue over Expenses</b>	<b>315,846</b>	<b>(2,075,688)</b>	<b>(831,140)</b>	<b>(1,284,105)</b>	<b>600,870</b>
Extraordinary Gains/Losses	(47,375)	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>268,471</b>	<b>(2,075,688)</b>	<b>(831,140)</b>	<b>(1,284,105)</b>	<b>600,870</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>830,446</b>	<b>(2,206,716)</b>	<b>643,352</b>	<b>599,785</b>	<b>1,607,656</b>
Net Assets Released for Restrictions - Capital	186,620	549,962	1,074,311	1,531,848	1,320,033
Unrealized Gains/Losses on Investments	375,355	(680,990)	400,181	352,042	(313,247)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Mount Desert Island Hospital -- Mount Desert Island, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.154	.934	.881	.934	.889
Current Ratio without Board Designated and Undesignated Investments	.604	.574	.578	.498	.520
Days in Accounts Receivable	38.491	38.669	46.521	49.657	52.964
Acid Test	.038	.033	.030	.034	.035
Days Cash on Hand, Current	4.405	4.306	3.965	4.335	4.530
Days Cash on Hand, Incl Board Designated & Undesignated Investments	67.611	51.397	44.603	59.763	51.676
Average Payment Period, Accounts Payable and Accrued Expenses	66.500	73.088	77.640	64.552	55.712
Average Payment Period, Current Liabilities	114.894	131.057	133.948	127.010	128.053
<b>Capital Structure</b>					
Equity Financing Ratio	.345	.300	.314	.339	.368
Fixed Asset Financing	.576	.528	.483	.415	.382
Cash Flow Divided by Total Debt	.078	.003	.040	.020	.083
Cash Flow Divided by Total Debt with Operating Income Only	.043	(.024)	.030	.013	.070
Debt Service Coverage Total	2.402	.351	.647	.418	1.122
Debt Service Coverage Total with Operating Income Only	1.516	.020	.540	.353	.989
<b>Profitability</b>					
Total Margin	.006	(.042)	(.016)	(.026)	.012
Operating Margin	(.015)	(.060)	(.023)	(.030)	.005
Non Operating Revenue Margin	3.285	(.410)	(.379)	(.158)	.589
Return On Assets	.007	(.046)	(.018)	(.029)	.013
Return On Equity	.020	(.152)	(.058)	(.086)	.036
Markup	1.424	1.375	1.423	1.481	1.561
Deductible	.254	.264	.276	.317	.321
Markup Adjustment for Deductible	1.068	1.019	1.045	1.035	1.081
Reported Income Index	(.306)	.941	(1.292)	(2.141)	.374
<b>Asset Efficiency</b>					
Total Asset Turnover	1.061	1.091	1.114	1.121	1.124
Fixed Asset Turnover	1.977	2.087	2.210	2.111	2.206
Average Age Plant Depreciation Only	9.582	9.882	11.371	13.500	15.577
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.063	.068	(.006)	(.019)	(.013)
Total Operating Revenue Growth	.072	.023	.031	(.026)	.022
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.876	.904	.769	.646	.525

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>10,296,958</b>	<b>12,101,164</b>	<b>12,319,537</b>	<b>13,120,185</b>	<b>13,428,229</b>
Cash and Investment	4,733,535	6,745,689	6,335,796	6,696,523	5,757,111
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	3,819,125	5,057,930	4,445,196	5,140,946	6,135,729
Due from Affiliates	†	†	1,145,644	879,399	1,143,645
Third Party Settlements Receivable	1,548,993	†	†	†	†
Other Accounts Receivable	111	†	†	†	†
Inventory	91,992	95,138	128,333	160,994	140,414
Other Current Assets	103,202	202,407	264,568	242,323	251,330
<b>Total Non-Current Assets</b>	<b>10,228,175</b>	<b>9,358,160</b>	<b>9,568,921</b>	<b>8,588,251</b>	<b>7,479,941</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	†	†	†	†	†
Gross Property, Plant and Equipment (PP&E)	17,599,291	17,611,033	18,893,577	18,994,121	18,979,845
Accumulated Depreciation	7,371,116	8,252,873	9,324,656	10,405,870	11,499,904
Net Property, Plant and Equipment (PP&E)	10,228,175	9,358,160	9,568,921	8,588,251	7,479,941
<b>Total Unrestricted Assets</b>	<b>20,525,133</b>	<b>21,459,324</b>	<b>21,888,458</b>	<b>21,708,436</b>	<b>20,908,170</b>
<b>Total Current Liabilities</b>	<b>3,978,365</b>	<b>5,710,128</b>	<b>3,179,719</b>	<b>4,866,427</b>	<b>3,769,366</b>
Current Long Term Debt (LTD)	880,589	808,783	587,947	634,221	681,675
Accounts Payable and Accrued Expenses	1,382,980	1,122,755	1,378,354	1,694,635	1,439,583
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	110,323	1,908,562	†	†	†
Other Current Liabilities	1,604,473	1,870,028	1,213,418	2,537,571	1,648,108
<b>Total Non-current Liabilities</b>	<b>10,085,456</b>	<b>9,205,894</b>	<b>8,566,495</b>	<b>7,876,771</b>	<b>7,107,094</b>
Long Term Debt	10,085,456	9,205,894	8,566,495	7,876,771	7,107,094
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>6,461,312</b>	<b>6,543,302</b>	<b>10,142,244</b>	<b>8,965,238</b>	<b>10,031,710</b>
<b>Total Liabilities &amp; Equity</b>	<b>20,525,133</b>	<b>21,459,324</b>	<b>21,888,458</b>	<b>21,708,436</b>	<b>20,908,170</b>
<b>Total Restricted Assets</b>	<b>†</b>	<b>†</b>	<b>†</b>	<b>†</b>	<b>†</b>
Cash and Investments	†	†	†	†	†
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>†</b>	<b>†</b>	<b>†</b>	<b>†</b>	<b>†</b>
<b>Total Restricted Fund Balance</b>	<b>†</b>	<b>†</b>	<b>†</b>	<b>†</b>	<b>†</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	†	†	†
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>47,063,036</b>	<b>47,832,890</b>	<b>50,271,637</b>	<b>56,131,187</b>	<b>53,518,873</b>
Gross Inpatient Service Revenue	44,639,869	45,537,559	48,221,425	53,369,477	50,404,021
Gross Outpatient Service Revenue	2,423,167	2,295,331	2,050,212	2,761,710	3,114,852
Free Care (Charity Care)	138,213	†	204,893	256,767	218,593
Bad Debt (Provision for Bad Debt)	180,022	362,623	116,417	470,123	637,979
Contractuals	14,765,396	13,519,661	15,545,681	19,654,486	18,000,583
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	31,979,405	33,950,606	34,404,646	35,749,811	34,661,718
Other Operating Revenue	301,608	421,840	584,457	686,690	689,402
<b>Total Operating Revenue</b>	<b>32,281,013</b>	<b>34,372,446</b>	<b>34,989,103</b>	<b>36,436,501</b>	<b>35,351,120</b>
<b>Total Operating Expenses</b>	<b>24,920,911</b>	<b>25,393,938</b>	<b>26,491,192</b>	<b>27,254,572</b>	<b>27,358,545</b>
Depreciation and Amortization	1,022,858	994,456	1,065,840	1,184,634	1,185,854
Interest	864,779	760,452	756,403	695,788	626,955
Advertising Expenses	70,597	†	†	†	†
Allowed Advertising Expenses	70,597	†	†	†	†
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	14,960,640	15,684,962	16,175,576	16,434,503	16,297,890
Other Operating Expenses	8,002,037	7,954,068	8,493,373	8,939,647	9,247,846
<b>Net Operating Income</b>	<b>7,360,102</b>	<b>8,978,508</b>	<b>8,497,911</b>	<b>9,181,929</b>	<b>7,992,575</b>
<b>Total Non-operating Revenue</b>	<b>2,732</b>	<b>3,482</b>	<b>3,031</b>	<b>7,066</b>	<b>5,897</b>
<b>Total Investment Income</b>	<b>2,732</b>	<b>3,482</b>	<b>3,031</b>	<b>7,066</b>	<b>5,897</b>
Interest and Dividends	2,732	3,482	3,031	7,066	5,897
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>7,362,834</b>	<b>8,981,990</b>	<b>8,500,942</b>	<b>9,188,995</b>	<b>7,998,472</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>7,362,834</b>	<b>8,981,990</b>	<b>8,500,942</b>	<b>9,188,995</b>	<b>7,998,472</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>7,362,834</b>	<b>8,981,990</b>	<b>8,500,942</b>	<b>9,188,995</b>	<b>7,998,472</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

New England Rehabilitation Hospital -- Portland, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.588	2.119	3.874	2.696	3.562
Current Ratio without Board Designated and Undesignated Investments	2.588	2.119	3.874	2.696	3.562
Days in Accounts Receivable	43.590	54.377	47.159	52.488	64.611
Acid Test	1.190	1.181	1.993	1.376	1.527
Days Cash on Hand, Current	72.296	100.911	90.955	93.757	80.288
Days Cash on Hand, Incl Board Designated & Undesignated Investments	72.296	100.911	90.955	93.757	80.288
Average Payment Period, Accounts Payable and Accrued Expenses	21.123	16.796	19.787	23.726	20.076
Average Payment Period, Current Liabilities	60.762	85.420	45.647	68.134	52.567
<b>Capital Structure</b>					
Equity Financing Ratio	.315	.305	.463	.413	.480
Fixed Asset Financing	.986	.984	.895	.917	.950
Cash Flow Divided by Total Debt	.596	.669	.814	.814	.844
Cash Flow Divided by Total Debt with Operating Income Only	.596	.669	.814	.813	.844
Debt Service Coverage Total	5.503	6.543	6.596	8.623	7.779
Debt Service Coverage Total with Operating Income Only	5.501	6.541	6.594	8.617	7.775
<b>Profitability</b>					
Total Margin	.228	.261	.243	.252	.226
Operating Margin	.228	.261	.243	.252	.226
Non Operating Revenue Margin	.000	.000	.000	.001	.001
Return On Assets	.359	.419	.388	.423	.383
Return On Equity	1.140	1.373	.838	1.025	.797
Markup	1.901	1.900	1.920	2.085	1.981
Deductible	.314	.283	.309	.350	.336
Markup Adjustment for Deductible	1.308	1.368	1.333	1.364	1.323
Reported Income Index	6.928	109.550	2.362	(7.807)	7.500
<b>Asset Efficiency</b>					
Total Asset Turnover	1.573	1.602	1.599	1.679	1.691
Fixed Asset Turnover	3.156	3.673	3.657	4.243	4.726
Average Age Plant Depreciation Only	7.206	8.299	8.749	8.784	9.698
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.001)	.019	.043	.029	.004
Total Operating Revenue Growth	.031	.065	.018	.041	(.030)
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	1.561	1.407	.845	.879	.708

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>10,442,503</b>	<b>19,198,110</b>	<b>22,474,103</b>	<b>19,175,008</b>	<b>20,166,883</b>
Cash and Investment	2,176,157	5,218,569	10,736,559	8,034,453	6,432,770
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	5,574,399	5,928,098	5,684,117	5,707,418	6,347,046
Due from Affiliates	†	15,967	23,819	14,369	490,163
Third Party Settlements Receivable	†	5,796,337	2,615,084	3,311,682	2,511,219
Other Accounts Receivable	1,506,543	1,160,430	636,607	451,860	157,037
Inventory	701,365	785,292	716,381	742,033	831,013
Other Current Assets	484,039	293,417	2,061,536	913,193	3,397,635
<b>Total Non-Current Assets</b>	<b>18,344,400</b>	<b>21,920,264</b>	<b>23,766,146</b>	<b>23,280,814</b>	<b>26,021,465</b>
Trustee Held Investments	316,665	336,917	357,169	377,422	97,674
Board Designated and Undesignated Investments	653,850	680,256	699,890	700,684	2,939,743
Due From Affiliates	25,291	51,618	69,133	52,487	22,959
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,618,767	4,169,691	3,398,931	2,454,904	2,055,139
Gross Property, Plant and Equipment (PP&E)	37,289,946	40,392,863	43,727,619	44,235,168	45,860,827
Accumulated Depreciation	21,560,119	23,711,081	24,486,596	24,539,851	24,954,877
Net Property, Plant and Equipment (PP&E)	15,729,827	16,681,782	19,241,023	19,695,317	20,905,950
<b>Total Unrestricted Assets</b>	<b>28,786,903</b>	<b>41,118,374</b>	<b>46,240,249</b>	<b>42,455,822</b>	<b>46,188,348</b>
<b>Total Current Liabilities</b>	<b>6,948,705</b>	<b>9,534,083</b>	<b>13,001,935</b>	<b>9,233,260</b>	<b>11,574,932</b>
Current Long Term Debt (LTD)	1,108,598	689,827	685,141	596,025	727,141
Accounts Payable and Accrued Expenses	4,402,224	5,326,368	6,770,172	4,756,508	7,330,411
Estimated Third Party Settlements	1,437,883	2,873,702	5,471,429	3,818,262	3,517,380
Due to Affiliates	†	644,186	75,193	62,465	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>7,267,384</b>	<b>8,453,287</b>	<b>8,563,709</b>	<b>8,165,869</b>	<b>8,310,713</b>
Long Term Debt	6,783,901	7,835,454	7,880,805	7,299,713	7,512,453
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	483,483	617,833	682,904	866,156	798,260
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>14,570,814</b>	<b>23,131,004</b>	<b>24,674,605</b>	<b>25,056,693</b>	<b>26,302,703</b>
<b>Total Liabilities &amp; Equity</b>	<b>28,786,903</b>	<b>41,118,374</b>	<b>46,240,249</b>	<b>42,455,822</b>	<b>46,188,348</b>
<b>Total Restricted Assets</b>	<b>384,377</b>	<b>388,007</b>	<b>375,432</b>	<b>358,058</b>	<b>346,407</b>
Cash and Investments	384,377	388,007	375,432	358,058	346,407
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>384,377</b>	<b>388,007</b>	<b>375,432</b>	<b>358,058</b>	<b>346,407</b>
<b>Total Restricted Fund Balance</b>	<b>384,377</b>	<b>388,007</b>	<b>375,432</b>	<b>358,058</b>	<b>346,407</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	384,377	388,007	375,432	358,058	346,407
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>71,336,437</b>	<b>72,463,495</b>	<b>71,911,300</b>	<b>74,971,806</b>	<b>77,578,327</b>
Gross Inpatient Service Revenue	26,585,680	23,128,708	23,319,028	22,835,929	26,603,555
Gross Outpatient Service Revenue	44,750,757	49,334,787	48,592,272	52,135,877	50,974,772
Free Care (Charity Care)	638,349	738,697	927,844	845,098	700,171
Bad Debt (Provision for Bad Debt)	1,254,803	1,068,745	1,354,273	1,879,489	1,571,529
Contractuals	26,962,890	26,402,735	27,472,871	29,782,952	30,374,814
Changes in Prior Year Estimated/Final Settlements	†	(5,000,000)	(989,000)	(981,000)	67,000
Net Patient Service Revenue	42,480,395	49,253,318	43,145,312	43,445,267	44,864,813
Other Operating Revenue	2,269,368	2,201,640	1,327,771	1,871,729	2,599,697
<b>Total Operating Revenue</b>	<b>44,749,763</b>	<b>51,454,958</b>	<b>44,473,083</b>	<b>45,316,996</b>	<b>47,464,510</b>
<b>Total Operating Expenses</b>	<b>44,913,621</b>	<b>36,219,479</b>	<b>42,442,949</b>	<b>43,880,084</b>	<b>46,351,625</b>
Depreciation and Amortization	2,246,096	2,181,452	2,134,192	2,812,765	2,630,836
Interest	480,592	424,862	314,021	368,723	370,316
Advertising Expenses	†	†	†	†	67,023
Allowed Advertising Expenses	†	†	†	†	18,394
Non-Allowed Advertising Expenses	†	†	†	†	48,629
Salaries and Benefits	28,189,969	20,657,130	26,436,658	27,944,177	28,772,544
Other Operating Expenses	13,996,964	12,956,035	13,558,078	12,754,419	14,510,906
<b>Net Operating Income</b>	<b>(163,858)</b>	<b>15,235,479</b>	<b>2,030,134</b>	<b>1,436,912</b>	<b>1,112,885</b>
<b>Total Non-operating Revenue</b>	<b>230,232</b>	<b>899,839</b>	<b>1,442,115</b>	<b>161,382</b>	<b>540,102</b>
<b>Total Investment Income</b>	<b>7,452</b>	<b>13,679</b>	<b>14,207</b>	<b>35,337</b>	<b>64,021</b>
Interest and Dividends	7,452	13,679	14,207	35,337	8,017
Realized Gains/Losses on Sales of Securities	†	†	†	†	56,004
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	65,719	536,501	759,038	(1,242,207)	234,770
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	157,061	349,659	668,870	1,368,252	241,311
<b>Excess of Revenue over Expenses</b>	<b>66,374</b>	<b>16,135,318</b>	<b>3,472,249</b>	<b>1,598,294</b>	<b>1,652,987</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>66,374</b>	<b>16,135,318</b>	<b>3,472,249</b>	<b>1,598,294</b>	<b>1,652,987</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>64,375</b>	<b>8,560,190</b>	<b>1,543,601</b>	<b>382,088</b>	<b>1,246,010</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(1,999)	34,052	27,408	8,894	(19,514)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	(7,609,180)	(1,956,056)	(1,225,100)	(387,463)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Northern Maine Medical Center -- Fort Kent, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.597	2.085	1.782	2.153	1.996
Current Ratio without Board Designated and Undesignated Investments	1.503	2.014	1.729	2.077	1.742
Days in Accounts Receivable	47.896	43.931	48.086	47.950	51.637
Acid Test	.313	.547	.826	.870	.556
Days Cash on Hand, Current	18.616	55.960	97.221	71.409	53.704
Days Cash on Hand, Incl Board Designated & Undesignated Investments	24.209	63.255	103.558	77.637	78.246
Average Payment Period, Accounts Payable and Accrued Expenses	37.659	57.116	61.305	42.275	61.197
Average Payment Period, Current Liabilities	59.443	102.237	117.734	82.064	96.633
<b>Capital Structure</b>					
Equity Financing Ratio	.506	.563	.534	.590	.569
Fixed Asset Financing	.431	.470	.410	.371	.359
Cash Flow Divided by Total Debt	.163	1.018	.260	.254	.215
Cash Flow Divided by Total Debt with Operating Income Only	.146	.968	.193	.244	.188
Debt Service Coverage Total	.435	12.222	5.898	4.535	4.816
Debt Service Coverage Total with Operating Income Only	.399	11.635	4.461	4.382	4.257
<b>Profitability</b>					
Total Margin	.001	.308	.076	.035	.034
Operating Margin	(.004)	.296	.046	.032	.023
Non Operating Revenue Margin	3.469	.056	.415	.101	.327
Return On Assets	.002	.392	.075	.038	.036
Return On Equity	.005	.698	.141	.064	.063
Markup	1.639	2.061	1.726	1.751	1.730
Deductible	.378	.364	.382	.397	.392
Markup Adjustment for Deductible	1.039	1.332	1.078	1.072	1.074
Reported Income Index	1.031	1.885	2.249	4.183	1.327
<b>Asset Efficiency</b>					
Total Asset Turnover	1.563	1.273	.993	1.071	1.039
Fixed Asset Turnover	2.845	3.085	2.311	2.301	2.270
Average Age Plant Depreciation Only	9.599	10.869	11.473	8.724	9.486
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.013)	(.194)	.172	.034	.056
Total Operating Revenue Growth	.045	.150	(.136)	.019	.047
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	.104
Realized Gains Divided by Net Income	†	†	†	†	.034
Long Term Debt to Equity	.466	.339	.319	.291	.286

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>38,817,620</b>	<b>37,340,137</b>	<b>45,804,190</b>	<b>49,503,090</b>	<b>41,364,598</b>
Cash and Investment	19,796,172	15,740,064	19,136,042	11,657,921	12,147,267
Current Assets Whose Use is Limited	1,431,806	809,059	773,965	3,232,172	639,818
Net Patient Accounts Receivable	13,397,738	15,590,086	18,135,618	20,139,455	16,280,591
Due from Affiliates	1,149,385	541,077	630,834	1,033,199	1,335,795
Third Party Settlements Receivable	†	1,389,049	3,639,978	8,392,233	6,217,345
Other Accounts Receivable	†	†	†	†	†
Inventory	1,606,055	1,722,468	1,438,200	1,659,414	1,717,792
Other Current Assets	1,436,464	1,548,334	2,049,553	3,388,696	3,025,990
<b>Total Non-Current Assets</b>	<b>52,763,599</b>	<b>63,759,992</b>	<b>55,367,868</b>	<b>71,477,214</b>	<b>73,985,271</b>
Trustee Held Investments	244,917	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	†	†
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	11,475,299	22,856,171	15,880,465	17,713,062	17,842,138
Gross Property, Plant and Equipment (PP&E)	116,266,055	119,947,825	123,410,337	142,897,845	150,799,449
Accumulated Depreciation	75,222,672	79,044,004	83,922,934	89,133,693	94,656,316
Net Property, Plant and Equipment (PP&E)	41,043,383	40,903,821	39,487,403	53,764,152	56,143,133
<b>Total Unrestricted Assets</b>	<b>91,581,219</b>	<b>101,100,129</b>	<b>101,172,058</b>	<b>120,980,304</b>	<b>115,349,869</b>
<b>Total Current Liabilities</b>	<b>18,907,328</b>	<b>26,951,468</b>	<b>25,337,330</b>	<b>16,996,856</b>	<b>21,809,183</b>
Current Long Term Debt (LTD)	1,855,000	2,568,362	2,404,288	3,132,123	2,999,282
Accounts Payable and Accrued Expenses	12,978,814	11,454,431	11,395,139	10,415,398	10,643,468
Estimated Third Party Settlements	567,434	1,299,656	1,835,442	1,648,247	546,092
Due to Affiliates	3,506,080	11,629,019	9,202,414	1,801,088	7,620,341
Other Current Liabilities	†	†	500,047	†	†
<b>Total Non-current Liabilities</b>	<b>25,090,612</b>	<b>28,618,760</b>	<b>29,600,787</b>	<b>53,082,572</b>	<b>47,253,113</b>
Long Term Debt	25,090,612	22,452,856	20,071,534	25,930,186	23,109,160
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	6,165,904	9,529,253	27,152,386	24,143,953
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>47,583,279</b>	<b>45,529,901</b>	<b>46,233,941</b>	<b>50,900,876</b>	<b>46,287,573</b>
<b>Total Liabilities &amp; Equity</b>	<b>91,581,219</b>	<b>101,100,129</b>	<b>101,172,058</b>	<b>120,980,304</b>	<b>115,349,869</b>
<b>Total Restricted Assets</b>	<b>7,984,706</b>	<b>8,417,223</b>	<b>8,789,124</b>	<b>9,063,628</b>	<b>8,566,682</b>
Cash and Investments	7,817,106	8,249,623	8,621,204	8,884,471	8,385,279
Receivables	†	†	†	11,237	8,327
Other Assets	167,600	167,600	167,920	167,920	173,076
<b>Total Restricted Liabilities and Equity</b>	<b>7,984,706</b>	<b>8,417,223</b>	<b>8,789,124</b>	<b>9,063,628</b>	<b>8,566,682</b>
<b>Total Restricted Fund Balance</b>	<b>7,974,849</b>	<b>8,400,499</b>	<b>8,777,969</b>	<b>9,052,391</b>	<b>8,558,355</b>
Total Liabilities	9,857	16,724	11,155	11,237	8,327
Temporarily Restricted Net Assets	2,654,704	3,182,704	3,377,428	3,029,435	2,574,754
Permanently Restricted Net Assets	5,320,145	5,217,795	5,400,541	6,022,956	5,983,601

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>199,310,572</b>	<b>199,709,632</b>	<b>205,357,796</b>	<b>215,318,937</b>	<b>226,923,377</b>
Gross Inpatient Service Revenue	76,959,721	73,012,000	75,803,488	76,911,130	83,805,940
Gross Outpatient Service Revenue	122,350,851	126,697,632	129,554,308	138,407,807	143,117,437
Free Care (Charity Care)	3,191,732	4,312,958	5,662,384	6,077,345	4,717,075
Bad Debt (Provision for Bad Debt)	5,046,521	4,344,969	5,316,637	5,709,720	9,998,513
Contractuals	82,577,382	86,625,392	82,703,270	90,736,204	99,713,625
Changes in Prior Year Estimated/Final Settlements	†	(663,000)	†	†	724,000
Net Patient Service Revenue	108,494,937	105,089,313	111,675,505	112,795,668	111,770,164
Other Operating Revenue	6,522,638	9,565,882	9,745,732	14,119,837	10,669,792
<b>Total Operating Revenue</b>	<b>115,017,575</b>	<b>114,655,195</b>	<b>121,421,237</b>	<b>126,915,505</b>	<b>122,439,956</b>
<b>Total Operating Expenses</b>	<b>114,634,982</b>	<b>120,163,557</b>	<b>121,933,362</b>	<b>126,471,028</b>	<b>126,771,046</b>
Depreciation and Amortization	5,740,151	5,637,443	5,268,245	5,311,034	5,614,363
Interest	1,462,681	1,402,684	1,236,771	1,242,682	1,283,406
Advertising Expenses	2,960	199	788	834	†
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	2,960	199	788	834	†
Salaries and Benefits	67,860,837	70,370,066	67,988,308	72,707,718	75,711,879
Other Operating Expenses	39,568,353	42,753,165	47,439,250	47,208,760	44,161,398
<b>Net Operating Income</b>	<b>382,593</b>	<b>(5,508,362)</b>	<b>(512,125)</b>	<b>444,477</b>	<b>(4,331,090)</b>
<b>Total Non-operating Revenue</b>	<b>1,589,042</b>	<b>2,466,723</b>	<b>2,347,546</b>	<b>(936,020)</b>	<b>(504,519)</b>
<b>Total Investment Income</b>	<b>832,380</b>	<b>855,256</b>	<b>575,462</b>	<b>615,790</b>	<b>(463,215)</b>
Interest and Dividends	363,024	421,894	346,129	361,229	790,095
Realized Gains/Losses on Sales of Securities	15,985	†	†	254,561	(1,253,310)
Permanently Impaired Security Writedowns	453,371	433,362	229,333	†	†
Gains/Losses on Joint Ventures/Equity Investments	(8,336)	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	764,998	1,611,467	1,772,084	(1,551,810)	(41,304)
<b>Excess of Revenue over Expenses</b>	<b>1,971,635</b>	<b>(3,041,639)</b>	<b>1,835,421</b>	<b>(491,543)</b>	<b>(4,835,609)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,971,635</b>	<b>(3,041,639)</b>	<b>1,835,421</b>	<b>(491,543)</b>	<b>(4,835,609)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>2,234,772</b>	<b>(2,888,048)</b>	<b>704,041</b>	<b>4,666,939</b>	<b>(3,536,303)</b>
Net Assets Released for Restrictions - Capital	263,137	155,291	70,631	525,841	853,201
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	(1,700)	(1,202,011)	4,632,641	983,603
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	(537,498)

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Penobscot Bay Medical Center -- Rockland, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.053	1.385	1.808	2.912	1.897
Current Ratio without Board Designated and Undesignated Investments	2.053	1.385	1.808	2.912	1.897
Days in Accounts Receivable	45.073	54.148	59.274	65.170	53.166
Acid Test	1.123	.614	.786	.876	.586
Days Cash on Hand, Current	71.153	52.743	62.291	44.857	38.523
Days Cash on Hand, Incl Board Designated & Undesignated Investments	71.153	52.743	62.291	44.857	38.523
Average Payment Period, Accounts Payable and Accrued Expenses	43.503	36.506	35.651	31.377	32.065
Average Payment Period, Current Liabilities	63.375	85.896	79.271	51.204	65.703
<b>Capital Structure</b>					
Equity Financing Ratio	.520	.450	.457	.421	.401
Fixed Asset Financing	.611	.549	.508	.482	.412
Cash Flow Divided by Total Debt	.175	.047	.129	.069	.011
Cash Flow Divided by Total Debt with Operating Income Only	.139	.002	.087	.082	.019
Debt Service Coverage Total	3.105	1.227	2.192	1.662	.467
Debt Service Coverage Total with Operating Income Only	2.567	.470	1.575	1.919	.581
<b>Profitability</b>					
Total Margin	.017	(.026)	.015	(.004)	(.040)
Operating Margin	.003	(.048)	(.004)	.004	(.035)
Non Operating Revenue Margin	.806	(.811)	1.279	1.904	.104
Return On Assets	.022	(.030)	.018	(.004)	(.042)
Return On Equity	.041	(.067)	.040	(.010)	(.104)
Markup	1.796	1.742	1.764	1.814	1.874
Deductible	.414	.434	.403	.421	.439
Markup Adjustment for Deductible	1.075	1.021	1.086	1.097	1.088
Reported Income Index	.882	1.481	2.607	(.105)	1.048
<b>Asset Efficiency</b>					
Total Asset Turnover	1.273	1.158	1.223	1.041	1.057
Fixed Asset Turnover	2.802	2.803	3.075	2.361	2.181
Average Age Plant Depreciation Only	13.105	14.021	15.930	16.783	16.860
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.019)	.048	.015	.037	.002
Total Operating Revenue Growth	.016	(.003)	.059	.045	(.035)
Realized Gains Divided by Non-Operating Revenue	.010	†	†	(.272)	2.484
Realized Gains Divided by Net Income	.008	†	†	(.518)	.259
Long Term Debt to Equity	.527	.493	.434	.509	.499

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>7,242,735</b>	<b>7,005,890</b>	<b>6,943,133</b>	<b>5,571,423</b>	<b>5,163,836</b>
Cash and Investment	3,237,895	1,490,705	3,233,896	1,791,125	1,484,094
Current Assets Whose Use is Limited	67,486	64,028	63,975	61,424	62,023
Net Patient Accounts Receivable	2,683,062	3,240,899	2,634,038	2,684,404	2,637,986
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	422,971	1,181,971	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	479,893	607,544	675,089	746,891	708,900
Other Current Assets	351,428	420,743	336,135	287,579	270,833
<b>Total Non-Current Assets</b>	<b>9,251,743</b>	<b>8,752,506</b>	<b>7,718,691</b>	<b>7,565,197</b>	<b>7,140,061</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	948,230	949,750	1,088,788	1,197,824	1,124,609
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	6,588	23,579	20,844	36,423	68,332
Other Non-current Assets	1,478,766	1,054,740	100,159	137,702	88,330
Gross Property, Plant and Equipment (PP&E)	16,828,153	17,661,042	18,183,782	18,728,346	19,002,008
Accumulated Depreciation	10,009,994	10,936,605	11,674,882	12,535,098	13,143,218
Net Property, Plant and Equipment (PP&E)	6,818,159	6,724,437	6,508,900	6,193,248	5,858,790
<b>Total Unrestricted Assets</b>	<b>16,494,478</b>	<b>15,758,396</b>	<b>14,661,824</b>	<b>13,136,620</b>	<b>12,303,897</b>
<b>Total Current Liabilities</b>	<b>6,319,289</b>	<b>5,586,680</b>	<b>5,091,189</b>	<b>4,562,058</b>	<b>5,389,835</b>
Current Long Term Debt (LTD)	287,899	383,027	617,993	458,357	509,400
Accounts Payable and Accrued Expenses	2,838,986	2,821,343	2,755,851	2,516,841	1,984,531
Estimated Third Party Settlements	3,192,404	2,382,310	906,342	1,283,657	2,895,904
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	811,003	303,203	†
<b>Total Non-current Liabilities</b>	<b>5,813,584</b>	<b>5,819,414</b>	<b>5,603,348</b>	<b>5,436,149</b>	<b>4,877,422</b>
Long Term Debt	5,797,084	5,781,843	5,524,239	5,317,020	4,805,189
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	16,500	37,571	79,109	119,129	72,233
<b>Fund Balance Unrestricted</b>	<b>4,361,605</b>	<b>4,352,302</b>	<b>3,967,287</b>	<b>3,138,413</b>	<b>2,036,640</b>
<b>Total Liabilities &amp; Equity</b>	<b>16,494,478</b>	<b>15,758,396</b>	<b>14,661,824</b>	<b>13,136,620</b>	<b>12,303,897</b>
<b>Total Restricted Assets</b>	<b>229,490</b>	<b>212,211</b>	<b>246,584</b>	<b>241,910</b>	<b>241,136</b>
Cash and Investments	229,490	212,211	246,584	241,910	241,136
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>229,490</b>	<b>212,211</b>	<b>246,584</b>	<b>241,910</b>	<b>241,136</b>
<b>Total Restricted Fund Balance</b>	<b>229,490</b>	<b>212,211</b>	<b>246,584</b>	<b>241,910</b>	<b>241,136</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	152,941	135,662	170,035	165,361	164,587
Permanently Restricted Net Assets	76,549	76,549	76,549	76,549	76,549

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>35,479,280</b>	<b>37,597,006</b>	<b>37,579,347</b>	<b>36,695,215</b>	<b>36,313,289</b>
Gross Inpatient Service Revenue	10,712,863	10,176,260	9,954,950	7,661,032	7,404,192
Gross Outpatient Service Revenue	24,766,417	27,420,746	27,624,397	29,034,183	28,909,097
Free Care (Charity Care)	1,360,647	1,527,029	1,069,556	1,423,903	1,377,290
Bad Debt (Provision for Bad Debt)	1,166,803	1,641,335	1,584,329	1,766,554	1,559,983
Contractuals	8,800,483	8,134,234	8,796,019	9,016,356	10,691,218
Changes in Prior Year Estimated/Final Settlements	(267,000)	481,000	496,000	(281,000)	249,000
Net Patient Service Revenue	24,418,347	25,813,408	25,633,443	24,769,402	22,435,798
Other Operating Revenue	652,730	646,865	538,791	246,059	386,530
<b>Total Operating Revenue</b>	<b>25,071,077</b>	<b>26,460,273</b>	<b>26,172,234</b>	<b>25,015,461</b>	<b>22,822,328</b>
<b>Total Operating Expenses</b>	<b>24,673,225</b>	<b>26,569,269</b>	<b>26,685,607</b>	<b>25,993,929</b>	<b>23,995,958</b>
Depreciation and Amortization	995,155	1,061,163	1,018,700	864,609	830,793
Interest	322,711	302,029	302,073	274,603	258,367
Advertising Expenses	26,475	23,720	24,481	25,056	16,692
Allowed Advertising Expenses	†	2,472	†	†	†
Non-Allowed Advertising Expenses	26,475	21,248	24,481	25,056	16,692
Salaries and Benefits	12,423,998	13,560,402	14,180,573	15,043,829	13,364,990
Other Operating Expenses	10,904,886	11,621,955	11,159,780	9,785,832	9,525,116
<b>Net Operating Income</b>	<b>397,852</b>	<b>(108,996)</b>	<b>(513,373)</b>	<b>(978,468)</b>	<b>(1,173,630)</b>
<b>Total Non-operating Revenue</b>	<b>75,986</b>	<b>50,720</b>	<b>69,176</b>	<b>64,677</b>	<b>77,193</b>
<b>Total Investment Income</b>	<b>70,180</b>	<b>55,252</b>	<b>71,232</b>	<b>61,879</b>	<b>59,669</b>
Interest and Dividends	17,695	18,103	29,757	17,402	25,609
Realized Gains/Losses on Sales of Securities	52,485	37,149	41,475	44,477	34,060
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	5,731	(4,532)	(2,056)	2,798	17,524
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	75	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>473,838</b>	<b>(58,276)</b>	<b>(444,197)</b>	<b>(913,791)</b>	<b>(1,096,437)</b>
Extraordinary Gains/Losses	†	(26,546)	†	†	†
<b>Total Surplus/Deficit</b>	<b>473,838</b>	<b>(84,822)</b>	<b>(444,197)</b>	<b>(913,791)</b>	<b>(1,096,437)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>468,673</b>	<b>(9,303)</b>	<b>(385,016)</b>	<b>(828,874)</b>	<b>(1,101,777)</b>
Net Assets Released for Restrictions - Capital	45,584	55,340	†	57,154	31,202
Unrealized Gains/Losses on Investments	(49,226)	8,591	59,860	14,982	(50,927)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(1,523)	11,588	(679)	12,781	14,385
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Penobscot Valley Hospital -- Lincoln, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.296	1.424	1.578	1.484	1.167
Current Ratio without Board Designated and Undesignated Investments	1.146	1.254	1.364	1.221	.958
Days in Accounts Receivable	40.106	45.826	37.507	39.557	42.916
Acid Test	.523	.278	.648	.406	.287
Days Cash on Hand, Current	50.953	22.247	46.898	26.908	24.361
Days Cash on Hand, Incl Board Designated & Undesignated Investments	65.570	35.837	62.381	44.306	42.081
Average Payment Period, Accounts Payable and Accrued Expenses	43.763	40.371	39.190	36.557	31.269
Average Payment Period, Current Liabilities	97.413	79.941	72.400	66.263	84.924
<b>Capital Structure</b>					
Equity Financing Ratio	.264	.276	.271	.239	.166
Fixed Asset Financing	.850	.860	.849	.859	.820
Cash Flow Divided by Total Debt	.121	.088	.054	(.005)	(.026)
Cash Flow Divided by Total Debt with Operating Income Only	.115	.083	.047	(.011)	(.033)
Debt Service Coverage Total	3.011	2.212	1.279	.253	(.010)
Debt Service Coverage Total with Operating Income Only	2.883	2.126	1.179	.180	(.118)
<b>Profitability</b>					
Total Margin	.019	(.002)	(.017)	(.036)	(.048)
Operating Margin	.016	(.004)	(.020)	(.039)	(.051)
Non Operating Revenue Margin	.160	(.870)	(.156)	(.071)	(.070)
Return On Assets	.029	(.004)	(.030)	(.070)	(.089)
Return On Equity	.109	(.013)	(.112)	(.291)	(.538)
Markup	1.464	1.439	1.428	1.421	1.529
Deductible	.248	.216	.234	.246	.294
Markup Adjustment for Deductible	1.108	1.133	1.099	1.074	1.084
Reported Income Index	1.011	6.264	1.154	1.102	.995
<b>Asset Efficiency</b>					
Total Asset Turnover	1.525	1.682	1.790	1.909	1.861
Fixed Asset Turnover	3.677	3.935	4.021	4.039	3.895
Average Age Plant Depreciation Only	10.059	10.306	11.461	14.498	15.820
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.055	.077	.004	(.026)	(.077)
Total Operating Revenue Growth	.071	.055	(.011)	(.044)	(.088)
Realized Gains Divided by Non-Operating Revenue	.691	.732	.600	.688	.441
Realized Gains Divided by Net Income	.111	(.637)	(.093)	(.049)	(.031)
Long Term Debt to Equity	1.329	1.328	1.392	1.694	2.359

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>51,867,808</b>	<b>51,767,746</b>	<b>49,917,947</b>	<b>52,534,647</b>	<b>54,360,856</b>
Cash and Investment	34,249,090	30,369,051	29,232,237	39,920,209	40,506,832
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	8,568,460	10,639,364	10,512,091	10,717,370	11,813,893
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	7,281,173	9,063,649	8,431,284	†	†
Other Accounts Receivable	350,642	286,362	253,238	257,636	326,821
Inventory	1,325,087	1,309,026	1,392,696	1,508,274	1,545,444
Other Current Assets	93,356	100,294	96,401	131,158	167,866
<b>Total Non-Current Assets</b>	<b>45,557,086</b>	<b>45,807,977</b>	<b>45,248,924</b>	<b>48,378,337</b>	<b>48,864,656</b>
Trustee Held Investments	140,383	142,287	140,823	158,891	141,062
Board Designated and Undesignated Investments	14,875,636	16,421,623	17,753,455	20,167,166	21,075,117
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,028,993	1,005,772	1,047,713	964,802	848,453
Gross Property, Plant and Equipment (PP&E)	62,866,994	65,595,906	67,597,746	71,818,972	75,096,612
Accumulated Depreciation	33,354,920	37,357,611	41,290,813	44,731,494	48,296,588
Net Property, Plant and Equipment (PP&E)	29,512,074	28,238,295	26,306,933	27,087,478	26,800,024
<b>Total Unrestricted Assets</b>	<b>97,424,894</b>	<b>97,575,723</b>	<b>95,166,871</b>	<b>100,912,984</b>	<b>103,225,512</b>
<b>Total Current Liabilities</b>	<b>10,284,701</b>	<b>10,847,676</b>	<b>9,065,738</b>	<b>13,509,521</b>	<b>19,391,313</b>
Current Long Term Debt (LTD)	680,000	720,000	750,000	775,000	810,000
Accounts Payable and Accrued Expenses	8,767,701	9,107,676	7,083,808	8,165,135	8,622,521
Estimated Third Party Settlements	†	†	†	3,184,853	8,282,992
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	837,000	1,020,000	1,231,930	1,384,533	1,675,800
<b>Total Non-current Liabilities</b>	<b>29,150,554</b>	<b>28,230,689</b>	<b>26,413,715</b>	<b>23,286,769</b>	<b>27,268,154</b>
Long Term Debt	23,940,010	23,171,500	22,385,190	21,575,718	20,726,246
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	5,210,544	5,059,189	4,028,525	1,711,051	6,541,908
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>57,989,639</b>	<b>58,497,358</b>	<b>59,687,418</b>	<b>64,116,694</b>	<b>56,566,045</b>
<b>Total Liabilities &amp; Equity</b>	<b>97,424,894</b>	<b>97,575,723</b>	<b>95,166,871</b>	<b>100,912,984</b>	<b>103,225,512</b>
<b>Total Restricted Assets</b>	<b>778,611</b>	<b>878,482</b>	<b>812,435</b>	<b>1,079,545</b>	<b>1,077,667</b>
Cash and Investments	778,611	878,482	812,435	1,079,545	1,077,667
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>778,611</b>	<b>878,482</b>	<b>812,435</b>	<b>1,079,545</b>	<b>1,077,667</b>
<b>Total Restricted Fund Balance</b>	<b>778,611</b>	<b>878,482</b>	<b>812,435</b>	<b>1,079,545</b>	<b>1,077,667</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	778,611	878,482	812,435	1,079,545	1,077,667
Permanently Restricted Net Assets	†	†	†	†	†

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>95,619,452</b>	<b>99,345,732</b>	<b>107,480,916</b>	<b>112,484,591</b>	<b>120,180,687</b>
Gross Inpatient Service Revenue	24,806,506	24,617,548	26,625,846	27,023,783	26,263,128
Gross Outpatient Service Revenue	70,812,946	74,728,184	80,855,070	85,460,808	93,917,559
Free Care (Charity Care)	2,078,452	2,549,768	2,695,744	2,684,279	2,285,208
Bad Debt (Provision for Bad Debt)	4,679,363	4,290,901	6,554,465	7,322,462	8,321,678
Contractuals	23,239,429	26,203,909	29,200,357	31,965,085	35,477,474
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	65,622,208	66,301,154	69,030,350	70,512,765	74,096,327
Other Operating Revenue	984,568	1,187,898	2,133,146	1,826,039	2,290,302
<b>Total Operating Revenue</b>	<b>66,606,776</b>	<b>67,489,052</b>	<b>71,163,496</b>	<b>72,338,804</b>	<b>76,386,629</b>
<b>Total Operating Expenses</b>	<b>67,258,531</b>	<b>68,114,386</b>	<b>73,194,552</b>	<b>74,981,705</b>	<b>79,175,026</b>
Depreciation and Amortization	3,860,609	4,002,691	3,933,202	3,440,679	3,565,095
Interest	1,114,822	1,146,362	1,116,536	1,089,617	1,060,844
Advertising Expenses	187,208	301,913	274,392	214,237	424,156
Allowed Advertising Expenses	47,565	155,565	165,724	121,278	355,897
Non-Allowed Advertising Expenses	139,643	146,348	108,668	92,959	68,259
Salaries and Benefits	37,515,274	37,382,045	38,240,273	38,924,199	40,644,558
Other Operating Expenses	24,580,618	25,281,375	29,630,149	31,312,973	33,480,373
<b>Net Operating Income</b>	<b>(651,755)</b>	<b>(625,334)</b>	<b>(2,031,056)</b>	<b>(2,642,901)</b>	<b>(2,788,397)</b>
<b>Total Non-operating Revenue</b>	<b>1,120,311</b>	<b>1,822,597</b>	<b>1,245,397</b>	<b>1,427,739</b>	<b>4,055,937</b>
<b>Total Investment Income</b>	<b>1,053,727</b>	<b>1,099,236</b>	<b>1,101,456</b>	<b>1,337,768</b>	<b>3,413,735</b>
Interest and Dividends	1,053,727	1,099,236	1,101,456	1,337,768	3,413,735
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(8,342)	(36,199)	(46,573)	(65,702)	(69,029)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	74,926	759,560	190,514	155,673	711,231
<b>Excess of Revenue over Expenses</b>	<b>468,556</b>	<b>1,197,263</b>	<b>(785,659)</b>	<b>(1,215,162)</b>	<b>1,267,540</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>468,556</b>	<b>1,197,263</b>	<b>(785,659)</b>	<b>(1,215,162)</b>	<b>1,267,540</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>7,054,984</b>	<b>507,719</b>	<b>1,190,060</b>	<b>4,429,276</b>	<b>(7,550,649)</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	4,127,671	173,650	2,072,384	4,141,369	(2,852,910)
Minimum Pension Liability Adjustment	2,458,757	(863,194)	(96,665)	1,503,069	(5,965,279)
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Redington-Fairview General Hospital -- Skowhegan, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	6.490	6.286	7.465	5.382	3.890
Current Ratio without Board Designated and Undesignated Investments	5.043	4.772	5.506	3.889	2.803
Days in Accounts Receivable	47.659	58.572	55.583	55.477	58.195
Acid Test	3.330	2.800	3.224	2.955	2.089
Days Cash on Hand, Current	197.182	172.897	154.051	203.672	195.543
Days Cash on Hand, Incl Board Designated & Undesignated Investments	282.825	266.388	247.610	306.564	297.281
Average Payment Period, Accounts Payable and Accrued Expenses	50.478	51.852	37.331	41.658	41.624
Average Payment Period, Current Liabilities	59.212	61.758	47.775	68.925	93.610
<b>Capital Structure</b>					
Equity Financing Ratio	.595	.600	.627	.635	.548
Fixed Asset Financing	.811	.821	.851	.797	.773
Cash Flow Divided by Total Debt	.110	.133	.089	.060	.104
Cash Flow Divided by Total Debt with Operating Income Only	.081	.086	.054	.022	.017
Debt Service Coverage Total	3.076	3.475	2.322	1.802	3.210
Debt Service Coverage Total with Operating Income Only	2.443	2.477	1.644	1.026	1.001
<b>Profitability</b>					
Total Margin	.007	.017	(.011)	(.016)	.016
Operating Margin	(.010)	(.009)	(.029)	(.037)	(.037)
Non Operating Revenue Margin	2.391	1.522	(1.585)	(1.175)	3.200
Return On Assets	.005	.012	(.008)	(.012)	.012
Return On Equity	.008	.020	(.013)	(.019)	.022
Markup	1.436	1.476	1.498	1.525	1.547
Deductible	.243	.264	.272	.284	.295
Markup Adjustment for Deductible	1.091	1.091	1.099	1.098	1.099
Reported Income Index	.066	2.358	(.660)	(.274)	(.168)
<b>Asset Efficiency</b>					
Total Asset Turnover	.695	.710	.761	.731	.779
Fixed Asset Turnover	2.257	2.390	2.705	2.671	2.850
Average Age Plant Depreciation Only	8.640	9.333	10.498	13.001	13.547
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.045	.013	.075	.024	.056
Total Operating Revenue Growth	.018	.013	.054	.017	.056
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.413	.396	.375	.337	.366

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>7,809,095</b>	<b>9,382,391</b>	<b>12,446,964</b>	<b>9,709,646</b>	<b>9,600,573</b>
Cash and Investment	1,185,634	185,205	6,065,943	3,273,619	4,425,790
Current Assets Whose Use is Limited	48,472	48,492	48,502	48,512	48,522
Net Patient Accounts Receivable	4,147,008	4,216,652	4,052,750	6,742,502	5,877,789
Due from Affiliates	13,036	2,089,682	†	†	650
Third Party Settlements Receivable	2,022,178	2,330,828	1,757,687	(1,691,049)	(1,398,932)
Other Accounts Receivable	†	16,131	23,033	903,374	161,886
Inventory	207,390	226,045	246,917	269,166	339,970
Other Current Assets	185,377	269,356	252,132	163,522	144,898
<b>Total Non-Current Assets</b>	<b>14,887,219</b>	<b>15,562,038</b>	<b>15,786,197</b>	<b>15,828,799</b>	<b>15,172,825</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	2,115,332	2,067,720	2,247,860	2,635,830	2,470,201
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	169,217	619,461	623,439	526,423	530,597
Gross Property, Plant and Equipment (PP&E)	29,076,170	30,390,973	31,429,817	32,272,163	32,972,504
Accumulated Depreciation	16,473,500	17,516,116	18,514,919	19,605,617	20,800,477
Net Property, Plant and Equipment (PP&E)	12,602,670	12,874,857	12,914,898	12,666,546	12,172,027
<b>Total Unrestricted Assets</b>	<b>22,696,314</b>	<b>24,944,429</b>	<b>28,233,161</b>	<b>25,538,445</b>	<b>24,773,398</b>
<b>Total Current Liabilities</b>	<b>2,210,463</b>	<b>2,238,501</b>	<b>5,867,418</b>	<b>2,689,314</b>	<b>2,773,848</b>
Current Long Term Debt (LTD)	25,305	159,723	202,204	205,682	209,238
Accounts Payable and Accrued Expenses	2,185,158	2,045,670	2,632,732	2,402,050	2,534,328
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	2,971,521	54,217	†
Other Current Liabilities	†	33,108	60,961	27,365	30,282
<b>Total Non-current Liabilities</b>	<b>1,886,852</b>	<b>4,509,441</b>	<b>4,473,681</b>	<b>4,111,859</b>	<b>3,682,971</b>
Long Term Debt	696,691	1,675,340	1,427,590	1,221,905	1,012,666
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	1,348,105	2,975,375	3,200,597	3,103,127	2,855,643
Other Non-Current Liabilities	(157,944)	(141,274)	(154,506)	(213,173)	(185,338)
<b>Fund Balance Unrestricted</b>	<b>18,598,999</b>	<b>18,196,487</b>	<b>17,892,062</b>	<b>18,737,272</b>	<b>18,316,579</b>
<b>Total Liabilities &amp; Equity</b>	<b>22,696,314</b>	<b>24,944,429</b>	<b>28,233,161</b>	<b>25,538,445</b>	<b>24,773,398</b>
<b>Total Restricted Assets</b>	<b>997,204</b>	<b>1,017,068</b>	<b>1,047,404</b>	<b>1,147,913</b>	<b>1,154,930</b>
Cash and Investments	997,204	1,017,068	1,047,404	1,147,913	1,154,930
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>997,204</b>	<b>1,017,068</b>	<b>1,047,404</b>	<b>1,147,913</b>	<b>1,154,930</b>
<b>Total Restricted Fund Balance</b>	<b>491,734</b>	<b>502,201</b>	<b>491,674</b>	<b>504,227</b>	<b>508,032</b>
Total Liabilities	505,470	514,867	555,730	643,686	646,898
Temporarily Restricted Net Assets	235,361	247,626	237,935	246,970	251,404
Permanently Restricted Net Assets	256,373	254,575	253,739	257,257	256,628

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>63,801,307</b>	<b>68,149,048</b>	<b>66,073,107</b>	<b>70,314,362</b>	<b>72,578,268</b>
Gross Inpatient Service Revenue	14,098,562	13,809,899	14,655,817	17,594,032	17,048,550
Gross Outpatient Service Revenue	49,702,745	54,339,149	51,417,290	52,720,330	55,529,718
Free Care (Charity Care)	385,386	1,432,640	1,052,605	881,476	919,539
Bad Debt (Provision for Bad Debt)	2,074,832	3,331,079	2,807,963	4,808,547	2,709,819
Contractuals	24,513,014	30,157,741	29,947,821	29,709,799	32,959,264
Changes in Prior Year Estimated/Final Settlements	†	†	†	†	†
Net Patient Service Revenue	36,828,075	33,227,588	32,264,718	34,914,540	35,989,646
Other Operating Revenue	444,535	940,670	1,171,531	1,014,226	1,499,329
<b>Total Operating Revenue</b>	<b>37,272,610</b>	<b>34,168,258</b>	<b>33,436,249</b>	<b>35,928,766</b>	<b>37,488,975</b>
<b>Total Operating Expenses</b>	<b>32,810,033</b>	<b>34,611,948</b>	<b>33,965,061</b>	<b>35,591,218</b>	<b>37,950,768</b>
Depreciation and Amortization	1,255,869	1,198,726	1,115,156	1,449,606	1,411,307
Interest	46,623	56,001	55,195	63,205	68,756
Advertising Expenses	53,459	60,132	51,378	51,794	119,966
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	53,459	60,132	51,378	51,794	119,966
Salaries and Benefits	21,558,892	22,483,546	22,455,589	23,835,713	25,342,417
Other Operating Expenses	9,895,190	10,813,543	10,287,743	10,190,900	11,008,322
<b>Net Operating Income</b>	<b>4,462,577</b>	<b>(443,690)</b>	<b>(528,812)</b>	<b>337,548</b>	<b>(461,793)</b>
<b>Total Non-operating Revenue</b>	<b>125,558</b>	<b>76,409</b>	<b>228,544</b>	<b>250,915</b>	<b>(77,198)</b>
<b>Total Investment Income</b>	<b>155,348</b>	<b>95,423</b>	<b>180,219</b>	<b>196,311</b>	<b>85,552</b>
Interest and Dividends	62,874	62,406	54,666	76,085	101,184
Realized Gains/Losses on Sales of Securities	92,474	33,017	125,553	120,226	(15,632)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	(19,014)	48,325	54,604	(162,750)
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(29,790)	†	†	†	†
<b>Excess of Revenue over Expenses</b>	<b>4,588,135</b>	<b>(367,281)</b>	<b>(300,268)</b>	<b>588,463</b>	<b>(538,991)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>4,588,135</b>	<b>(367,281)</b>	<b>(300,268)</b>	<b>588,463</b>	<b>(538,991)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>4,955,810</b>	<b>(493,914)</b>	<b>(304,428)</b>	<b>814,291</b>	<b>(620,329)</b>
Net Assets Released for Restrictions - Capital	84,572	†	†	†	†
Unrealized Gains/Losses on Investments	283,103	(126,633)	(4,160)	225,828	(81,338)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Rumford Community Hospital -- Rumford, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	4.490	5.115	2.504	4.591	4.352
Current Ratio without Board Designated and Undesignated Investments	3.533	4.191	2.121	3.610	3.461
Days in Accounts Receivable	41.101	46.319	45.847	70.487	59.611
Acid Test	.558	.104	1.042	1.235	1.613
Days Cash on Hand, Current	14.275	2.553	67.938	35.516	44.695
Days Cash on Hand, Incl Board Designated & Undesignated Investments	38.744	25.140	92.915	63.695	69.370
Average Payment Period, Accounts Payable and Accrued Expenses	25.277	22.347	29.253	25.680	25.316
Average Payment Period, Current Liabilities	25.569	24.453	65.194	28.751	27.709
<b>Capital Structure</b>					
Equity Financing Ratio	.819	.729	.634	.734	.739
Fixed Asset Financing	.055	.130	.111	.096	.083
Cash Flow Divided by Total Debt	1.426	.123	.079	.300	.135
Cash Flow Divided by Total Debt with Operating Income Only	1.396	.112	.057	.263	.147
Debt Service Coverage Total	78.214	10.915	4.048	7.917	3.429
Debt Service Coverage Total with Operating Income Only	76.547	9.975	2.985	6.972	3.710
<b>Profitability</b>					
Total Margin	.123	(.011)	(.009)	.016	(.014)
Operating Margin	.120	(.013)	(.016)	.009	(.012)
Non Operating Revenue Margin	.027	(.208)	(.761)	.426	.143
Return On Assets	.202	(.015)	(.011)	.023	(.022)
Return On Equity	.247	(.020)	(.017)	.031	(.029)
Markup	1.958	1.996	1.980	2.004	1.952
Deductible	.384	.443	.453	.423	.454
Markup Adjustment for Deductible	1.211	1.125	1.098	1.169	1.083
Reported Income Index	.926	.912	.986	.696	1.281
<b>Asset Efficiency</b>					
Total Asset Turnover	1.648	1.373	1.192	1.417	1.510
Fixed Asset Turnover	2.958	2.654	2.589	2.837	3.080
Average Age Plant Depreciation Only	13.117	14.612	16.603	13.525	14.738
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	(.013)	.055	(.019)	.048	.066
Total Operating Revenue Growth	.163	(.083)	(.021)	.075	.043
Realized Gains Divided by Non-Operating Revenue	.737	.432	.549	.479	.202
Realized Gains Divided by Net Income	.020	(.090)	(.418)	.204	.029
Long Term Debt to Equity	.037	.092	.080	.065	.055

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Sebasticook Valley Hospital -- Pittsfield, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>7,709,540</b>	<b>6,375,790</b>	<b>10,150,750</b>	<b>10,471,808</b>	<b>11,599,514</b>
Cash and Investment	4,018,132	1,344,213	4,395,076	6,332,243	6,057,496
Current Assets Whose Use is Limited	128,728	128,561	1,292,574	421	†
Net Patient Accounts Receivable	2,359,114	3,278,646	2,229,256	3,084,775	3,226,547
Due from Affiliates	90,165	359,194	95,046	2,778	141,073
Third Party Settlements Receivable	297,907	723,349	1,306,909	318,338	1,632,276
Other Accounts Receivable	68,067	48,055	261,836	117,515	127,798
Inventory	292,770	269,381	221,869	260,168	249,683
Other Current Assets	454,657	224,391	348,184	355,570	164,641
<b>Total Non-Current Assets</b>	<b>22,579,619</b>	<b>26,172,691</b>	<b>32,624,268</b>	<b>32,811,034</b>	<b>32,057,654</b>
Trustee Held Investments	†	†	†	†	390,579
Board Designated and Undesignated Investments	10,836,016	10,407,642	7,475,858	8,188,902	8,145,997
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	1,985,176	3,149,381	3,227,044	2,514,774	2,147,219
Gross Property, Plant and Equipment (PP&E)	25,560,209	29,727,048	40,241,914	42,202,635	43,114,403
Accumulated Depreciation	15,801,782	17,111,380	18,320,548	20,095,277	21,740,544
Net Property, Plant and Equipment (PP&E)	9,758,427	12,615,668	21,921,366	22,107,358	21,373,859
<b>Total Unrestricted Assets</b>	<b>30,289,159</b>	<b>32,548,481</b>	<b>42,775,018</b>	<b>43,282,842</b>	<b>43,657,168</b>
<b>Total Current Liabilities</b>	<b>7,695,853</b>	<b>7,769,964</b>	<b>7,506,223</b>	<b>7,308,871</b>	<b>7,223,233</b>
Current Long Term Debt (LTD)	535,699	464,953	587,906	687,128	673,472
Accounts Payable and Accrued Expenses	3,130,837	4,157,398	3,396,846	3,432,953	3,261,078
Estimated Third Party Settlements	3,828,188	2,861,669	3,343,090	2,913,057	2,805,221
Due to Affiliates	201,129	285,944	178,381	275,733	483,462
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>5,229,019</b>	<b>6,145,315</b>	<b>14,773,488</b>	<b>12,600,499</b>	<b>12,065,277</b>
Long Term Debt	2,937,900	2,473,485	9,752,604	9,065,156	8,391,374
Estimated Third Party Settlements	2,120,771	2,199,339	2,947,192	1,881,342	1,997,961
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	170,348	1,472,491	2,073,692	1,654,001	1,675,942
<b>Fund Balance Unrestricted</b>	<b>17,364,287</b>	<b>18,633,202</b>	<b>20,495,307</b>	<b>23,373,472</b>	<b>24,368,658</b>
<b>Total Liabilities &amp; Equity</b>	<b>30,289,159</b>	<b>32,548,481</b>	<b>42,775,018</b>	<b>43,282,842</b>	<b>43,657,168</b>
<b>Total Restricted Assets</b>	<b>519,658</b>	<b>829,116</b>	<b>1,221,043</b>	<b>1,062,296</b>	<b>885,867</b>
Cash and Investments	519,658	829,116	1,221,043	1,062,296	885,867
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>519,658</b>	<b>829,116</b>	<b>1,221,043</b>	<b>1,062,296</b>	<b>885,867</b>
<b>Total Restricted Fund Balance</b>	<b>519,658</b>	<b>829,116</b>	<b>1,221,043</b>	<b>1,062,296</b>	<b>885,867</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	180,130	465,877	851,186	688,598	527,320
Permanently Restricted Net Assets	339,528	363,239	369,857	373,698	358,547

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Sebasticook Valley Hospital -- Pittsfield, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>55,495,697</b>	<b>55,091,038</b>	<b>53,566,747</b>	<b>58,775,933</b>	<b>61,849,523</b>
Gross Inpatient Service Revenue	10,579,175	10,047,465	7,918,984	10,051,690	9,795,209
Gross Outpatient Service Revenue	44,916,522	45,043,573	45,647,763	48,724,243	52,054,314
Free Care (Charity Care)	2,067,021	1,860,037	1,655,396	1,865,324	1,965,577
Bad Debt (Provision for Bad Debt)	2,046,648	2,368,603	2,959,256	2,905,024	3,202,919
Contractuals	19,746,400	19,100,190	18,373,713	20,706,304	21,434,667
Changes in Prior Year Estimated/Final Settlements	(340,383)	(602,893)	(1,771,789)	(1,790,347)	(407,633)
Net Patient Service Revenue	31,976,011	32,365,101	32,350,171	35,089,628	35,653,993
Other Operating Revenue	1,059,904	1,576,742	1,302,601	1,242,523	1,952,452
<b>Total Operating Revenue</b>	<b>33,035,915</b>	<b>33,941,843</b>	<b>33,652,772</b>	<b>36,332,151</b>	<b>37,606,445</b>
<b>Total Operating Expenses</b>	<b>31,905,596</b>	<b>33,667,622</b>	<b>32,078,500</b>	<b>33,979,724</b>	<b>36,360,618</b>
Depreciation and Amortization	1,386,407	1,462,269	1,668,218	1,818,727	1,869,714
Interest	185,715	160,720	96,244	311,353	306,207
Advertising Expenses	129,309	165,258	159,373	125,788	169,304
Allowed Advertising Expenses	30,382	25,195	25,414	5,927	1,506
Non-Allowed Advertising Expenses	98,927	140,063	133,959	119,861	167,798
Salaries and Benefits	18,297,661	19,559,724	19,875,601	20,534,011	20,836,694
Other Operating Expenses	11,906,504	12,319,651	10,279,064	11,189,845	13,178,699
<b>Net Operating Income</b>	<b>1,130,319</b>	<b>274,221</b>	<b>1,574,272</b>	<b>2,352,427</b>	<b>1,245,827</b>
<b>Total Non-operating Revenue</b>	<b>307,851</b>	<b>309,367</b>	<b>357,762</b>	<b>621,031</b>	<b>684,367</b>
<b>Total Investment Income</b>	<b>322,960</b>	<b>383,600</b>	<b>330,268</b>	<b>625,522</b>	<b>468,755</b>
Interest and Dividends	294,171	288,536	255,966	216,145	246,045
Realized Gains/Losses on Sales of Securities	28,789	95,064	74,302	409,377	222,710
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	(6,440)	(69,613)	24,623	(555)	(59,922)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(8,669)	(4,620)	2,871	(3,936)	275,534
<b>Excess of Revenue over Expenses</b>	<b>1,438,170</b>	<b>583,588</b>	<b>1,932,034</b>	<b>2,973,458</b>	<b>1,930,194</b>
Extraordinary Gains/Losses	†	†	(48,123)	†	†
<b>Total Surplus/Deficit</b>	<b>1,438,170</b>	<b>583,588</b>	<b>1,883,911</b>	<b>2,973,458</b>	<b>1,930,194</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,361,414</b>	<b>1,284,866</b>	<b>1,862,074</b>	<b>2,869,002</b>	<b>995,186</b>
Net Assets Released for Restrictions - Capital	31,571	101,415	206,372	344,165	221,389
Unrealized Gains/Losses on Investments	(79,455)	653,243	252,397	195,604	(445,391)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(28,872)	(53,380)	(480,606)	(644,225)	(711,006)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Sebasticook Valley Hospital -- Pittsfield, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.410	2.160	2.348	2.553	2.734
Current Ratio without Board Designated and Undesignated Investments	1.002	.821	1.352	1.433	1.606
Days in Accounts Receivable	26.929	36.975	25.152	32.088	33.031
Acid Test	.539	.190	.758	.866	.839
Days Cash on Hand, Current	49.595	16.692	68.266	71.870	64.103
Days Cash on Hand, Incl Board Designated & Undesignated Investments	179.191	134.647	157.995	164.807	150.308
Average Payment Period, Accounts Payable and Accrued Expenses	37.444	47.118	40.771	38.961	34.510
Average Payment Period, Current Liabilities	92.040	88.061	90.094	82.949	76.440
<b>Capital Structure</b>					
Equity Financing Ratio	.573	.572	.479	.540	.558
Fixed Asset Financing	.301	.196	.445	.410	.393
Cash Flow Divided by Total Debt	.219	.147	.162	.241	.197
Cash Flow Divided by Total Debt with Operating Income Only	.195	.125	.146	.210	.162
Debt Service Coverage Total	3.608	3.168	6.587	5.675	4.134
Debt Service Coverage Total with Operating Income Only	3.239	2.724	5.949	4.985	3.445
<b>Profitability</b>					
Total Margin	.043	.017	.057	.080	.050
Operating Margin	.034	.008	.047	.065	.033
Non Operating Revenue Margin	.214	.530	.185	.209	.355
Return On Assets	.047	.018	.045	.069	.044
Return On Equity	.083	.031	.094	.127	.079
Markup	1.773	1.683	1.710	1.766	1.755
Deductible	.356	.347	.343	.352	.347
Markup Adjustment for Deductible	1.154	1.116	1.138	1.157	1.165
Reported Income Index	1.404	.460	1.038	1.033	1.940
<b>Asset Efficiency</b>					
Total Asset Turnover	1.101	1.052	.795	.854	.877
Fixed Asset Turnover	3.385	2.690	1.535	1.643	1.759
Average Age Plant Depreciation Only	11.398	11.702	10.982	11.049	11.628
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.043	.055	(.047)	.059	.070
Total Operating Revenue Growth	.034	.027	(.009)	.080	.035
Realized Gains Divided by Non-Operating Revenue	.094	.307	.208	.659	.325
Realized Gains Divided by Net Income	.020	.163	.038	.138	.115
Long Term Debt to Equity	.169	.133	.476	.388	.344

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Southern Maine Health Care -- Biddeford, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	†	†	†	<b>57,925,484</b>	<b>49,951,011</b>
Cash and Investment	†	†	†	5,015,580	2,200,871
Current Assets Whose Use is Limited	†	†	†	678,731	757,200
Net Patient Accounts Receivable	†	†	†	45,145,626	39,502,187
Due from Affiliates	†	†	†	258,495	190,966
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	1,532,921	1,312,139
Inventory	†	†	†	3,735,933	4,069,680
Other Current Assets	†	†	†	1,558,198	1,917,968
<b>Total Non-Current Assets</b>	†	†	†	<b>204,057,083</b>	<b>200,338,355</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	†	†	†	78,322,115	75,228,476
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	†	†	†	25,359,517	26,085,033
Gross Property, Plant and Equipment (PP&E)	†	†	†	263,596,651	273,621,745
Accumulated Depreciation	†	†	†	163,221,200	174,596,899
Net Property, Plant and Equipment (PP&E)	†	†	†	100,375,451	99,024,846
<b>Total Unrestricted Assets</b>	†	†	†	<b>261,982,567</b>	<b>250,289,366</b>
<b>Total Current Liabilities</b>	†	†	†	<b>63,210,600</b>	<b>65,280,777</b>
Current Long Term Debt (LTD)	†	†	†	4,413,176	4,002,627
Accounts Payable and Accrued Expenses	†	†	†	18,814,819	21,127,162
Estimated Third Party Settlements	†	†	†	13,485,389	6,208,632
Due to Affiliates	†	†	†	23,442,475	27,733,616
Other Current Liabilities	†	†	†	3,054,741	6,208,740
<b>Total Non-current Liabilities</b>	†	†	†	<b>63,625,770</b>	<b>61,724,554</b>
Long Term Debt	†	†	†	51,084,693	48,663,273
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	8,752,495	12,949,911
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	†	†	†	3,788,582	111,370
<b>Fund Balance Unrestricted</b>	†	†	†	<b>135,146,197</b>	<b>123,284,035</b>
<b>Total Liabilities &amp; Equity</b>	†	†	†	<b>261,982,567</b>	<b>250,289,366</b>
<b>Total Restricted Assets</b>	†	†	†	<b>15,104,057</b>	<b>14,254,162</b>
Cash and Investments	†	†	†	15,104,057	14,254,162
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	†	†	†	<b>15,104,057</b>	<b>14,254,162</b>
<b>Total Restricted Fund Balance</b>	†	†	†	<b>15,100,126</b>	<b>14,254,162</b>
Total Liabilities	†	†	†	3,931	†
Temporarily Restricted Net Assets	†	†	†	2,101,816	2,075,869
Permanently Restricted Net Assets	†	†	†	12,998,310	12,178,293

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Southern Maine Health Care -- Biddeford, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	†	†	†	<b>532,264,602</b>	<b>555,310,345</b>
Gross Inpatient Service Revenue	†	†	†	158,025,909	151,771,830
Gross Outpatient Service Revenue	†	†	†	374,238,693	403,538,515
Free Care (Charity Care)	†	†	†	13,640,187	17,470,944
Bad Debt (Provision for Bad Debt)	†	†	†	22,848,624	11,171,535
Contractuals	†	†	†	263,746,474	286,872,285
Changes in Prior Year Estimated/Final Settlements	†	†	†	(3,300,000)	(5,500,000)
Net Patient Service Revenue	†	†	†	235,329,317	245,295,581
Other Operating Revenue	†	†	†	10,877,429	8,891,384
<b>Total Operating Revenue</b>	†	†	†	<b>246,206,746</b>	<b>254,186,965</b>
<b>Total Operating Expenses</b>	†	†	†	<b>252,259,288</b>	<b>262,854,168</b>
Depreciation and Amortization	†	†	†	11,518,767	11,857,216
Interest	†	†	†	2,175,413	2,650,493
Advertising Expenses	†	†	†	831,945	657,791
Allowed Advertising Expenses	†	†	†	190,583	68,738
Non-Allowed Advertising Expenses	†	†	†	641,362	589,053
Salaries and Benefits	†	†	†	114,642,033	113,614,630
Other Operating Expenses	†	†	†	123,091,130	134,074,038
<b>Net Operating Income</b>	†	†	†	<b>(6,052,542)</b>	<b>(8,667,203)</b>
<b>Total Non-operating Revenue</b>	†	†	†	<b>3,466,210</b>	<b>2,717,378</b>
<b>Total Investment Income</b>	†	†	†	<b>5,161,822</b>	<b>2,498,325</b>
Interest and Dividends	†	†	†	1,826,169	1,407,949
Realized Gains/Losses on Sales of Securities	†	†	†	3,335,653	1,090,376
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	(1,639,348)	209,013
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	†	†	†	(56,264)	10,040
<b>Excess of Revenue over Expenses</b>	†	†	†	<b>(2,586,332)</b>	<b>(5,949,825)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	†	†	†	<b>(2,586,332)</b>	<b>(5,949,825)</b>
<b>Total Change in Unrestricted Net Assets</b>	†	†	†	<b>(2,568,127)</b>	<b>(11,862,161)</b>
Net Assets Released for Restrictions - Capital	†	†	†	176,940	219,907
Unrealized Gains/Losses on Investments	†	†	†	617,265	(5,356,243)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	†	†	†	(776,000)	(776,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Southern Maine Health Care -- Biddeford, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	†	†	†	†	1.918
Current Ratio without Board Designated and Undesignated Investments	†	†	†	†	.765
Days in Accounts Receivable	†	†	†	†	58.779
Acid Test	†	†	†	†	.045
Days Cash on Hand, Current	†	†	†	†	4.302
Days Cash on Hand, Incl Board Designated & Undesignated Investments	†	†	†	†	113.699
Average Payment Period, Accounts Payable and Accrued Expenses	†	†	†	†	30.723
Average Payment Period, Current Liabilities	†	†	†	†	94.931
<b>Capital Structure</b>					
Equity Financing Ratio	†	†	†	†	.493
Fixed Asset Financing	†	†	†	†	.491
Cash Flow Divided by Total Debt	†	†	†	†	.047
Cash Flow Divided by Total Debt with Operating Income Only	†	†	†	†	.025
Debt Service Coverage Total	†	†	†	†	1.212
Debt Service Coverage Total with Operating Income Only	†	†	†	†	.827
<b>Profitability</b>					
Total Margin	†	†	†	†	(.023)
Operating Margin	†	†	†	†	(.034)
Non Operating Revenue Margin	†	†	†	†	(.457)
Return On Assets	†	†	†	†	(.024)
Return On Equity	†	†	†	†	(.048)
Markup	†	†	†	†	2.146
Deductible	†	†	†	†	.517
Markup Adjustment for Deductible	†	†	†	†	1.055
Reported Income Index	†	†	†	†	.502
<b>Asset Efficiency</b>					
Total Asset Turnover	†	†	†	†	1.026
Fixed Asset Turnover	†	†	†	†	2.567
Average Age Plant Depreciation Only	†	†	†	†	14.725
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	†	†	†	†	.042
Total Operating Revenue Growth	†	†	†	†	.032
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	.401
Realized Gains Divided by Net Income	†	†	†	†	(.183)
Long Term Debt to Equity	†	†	†	†	.395

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>26,223,015</b>	<b>35,577,431</b>	<b>31,276,000</b>	<b>30,878,000</b>	<b>29,653,000</b>
Cash and Investment	15,577,477	18,420,561	19,037,000	15,942,000	10,932,000
Current Assets Whose Use is Limited	729,580	728,545	726,000	695,000	693,000
Net Patient Accounts Receivable	7,391,000	9,136,040	9,179,000	11,738,000	15,754,000
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	4,820,278	†	†	†
Other Accounts Receivable	156,221	117,627	226,000	110,000	110,000
Inventory	758,317	1,075,819	864,000	593,000	720,000
Other Current Assets	1,610,420	1,278,561	1,244,000	1,800,000	1,444,000
<b>Total Non-Current Assets</b>	<b>29,868,247</b>	<b>35,923,730</b>	<b>42,887,000</b>	<b>41,520,000</b>	<b>39,107,000</b>
Trustee Held Investments	†	13,303,145	10,728,000	422,000	†
Board Designated and Undesignated Investments	1,770,995	17,497	7,544,000	7,872,000	7,802,000
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	1,603,616	339,000	321,000	301,000
Other Non-current Assets	6,178,524	435,249	855,000	1,303,000	1,062,000
Gross Property, Plant and Equipment (PP&E)	62,809,817	63,983,213	69,620,000	80,721,000	81,082,000
Accumulated Depreciation	40,891,089	43,418,990	46,199,000	49,119,000	51,140,000
Net Property, Plant and Equipment (PP&E)	21,918,728	20,564,223	23,421,000	31,602,000	29,942,000
<b>Total Unrestricted Assets</b>	<b>56,091,262</b>	<b>71,501,161</b>	<b>74,163,000</b>	<b>72,398,000</b>	<b>68,760,000</b>
<b>Total Current Liabilities</b>	<b>16,471,833</b>	<b>15,060,729</b>	<b>16,110,000</b>	<b>15,286,000</b>	<b>17,287,000</b>
Current Long Term Debt (LTD)	1,290,453	1,574,238	1,785,000	1,528,000	1,571,000
Accounts Payable and Accrued Expenses	7,802,540	6,656,072	7,244,000	9,305,000	9,745,000
Estimated Third Party Settlements	7,378,840	6,830,419	7,681,000	4,453,000	5,971,000
Due to Affiliates	†	†	(600,000)	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>20,790,154</b>	<b>33,380,137</b>	<b>28,270,000</b>	<b>29,937,000</b>	<b>27,531,000</b>
Long Term Debt	13,456,756	25,404,348	23,581,000	22,054,000	20,264,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	7,333,398	7,975,789	4,689,000	7,883,000	7,267,000
Other Non-Current Liabilities	†	†	†	†	†
<b>Fund Balance Unrestricted</b>	<b>18,829,275</b>	<b>23,060,295</b>	<b>29,783,000</b>	<b>27,175,000</b>	<b>23,942,000</b>
<b>Total Liabilities &amp; Equity</b>	<b>56,091,262</b>	<b>71,501,161</b>	<b>74,163,000</b>	<b>72,398,000</b>	<b>68,760,000</b>
<b>Total Restricted Assets</b>	<b>2,107,925</b>	<b>2,277,355</b>	<b>2,428,000</b>	<b>2,383,000</b>	<b>2,235,000</b>
Cash and Investments	2,107,925	2,277,355	2,428,000	2,383,000	2,235,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>2,107,925</b>	<b>2,277,355</b>	<b>2,428,000</b>	<b>2,383,000</b>	<b>2,235,000</b>
<b>Total Restricted Fund Balance</b>	<b>2,107,925</b>	<b>2,277,355</b>	<b>2,428,000</b>	<b>2,383,000</b>	<b>2,235,000</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	†	†	†	†	†
Permanently Restricted Net Assets	2,107,925	2,277,355	2,428,000	2,383,000	2,235,000

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>174,194,903</b>	<b>186,877,585</b>	<b>220,110,000</b>	<b>245,592,000</b>	<b>278,683,000</b>
Gross Inpatient Service Revenue	70,653,519	68,601,812	77,329,000	85,122,000	93,464,000
Gross Outpatient Service Revenue	103,541,384	118,275,773	142,781,000	160,470,000	185,219,000
Free Care (Charity Care)	2,593,374	2,837,793	3,587,000	3,963,000	4,173,000
Bad Debt (Provision for Bad Debt)	5,780,363	5,558,328	8,826,000	10,964,000	11,198,000
Contractuals	78,644,027	87,111,348	108,011,000	121,689,000	143,195,000
Changes in Prior Year Estimated/Final Settlements		†	†	†	†
Net Patient Service Revenue	87,177,139	91,370,116	99,686,000	108,976,000	120,117,000
Other Operating Revenue	3,365,876	4,090,892	3,127,000	2,770,000	3,243,000
<b>Total Operating Revenue</b>	<b>90,543,015</b>	<b>95,461,008</b>	<b>102,813,000</b>	<b>111,746,000</b>	<b>123,360,000</b>
<b>Total Operating Expenses</b>	<b>82,347,549</b>	<b>90,329,236</b>	<b>94,549,000</b>	<b>101,726,000</b>	<b>121,714,000</b>
Depreciation and Amortization	3,653,816	3,586,790	3,845,000	4,115,000	4,052,000
Interest	771,105	587,234	613,000	791,000	948,000
Advertising Expenses	123,302	174,823	287,000	348,000	43,000
Allowed Advertising Expenses	123,302	174,823	287,000	348,000	43,000
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	41,943,198	46,166,243	48,448,000	49,305,000	63,332,000
Other Operating Expenses	35,856,128	39,814,146	41,356,000	47,167,000	53,339,000
<b>Net Operating Income</b>	<b>8,195,466</b>	<b>5,131,772</b>	<b>8,264,000</b>	<b>10,020,000</b>	<b>1,646,000</b>
<b>Total Non-operating Revenue</b>	<b>677,605</b>	<b>1,266,477</b>	<b>816,000</b>	<b>1,696,000</b>	<b>915,000</b>
<b>Total Investment Income</b>	<b>503,746</b>	<b>1,163,763</b>	<b>604,000</b>	<b>1,602,000</b>	<b>867,000</b>
Interest and Dividends	526,253	427,089	484,000	527,000	533,000
Realized Gains/Losses on Sales of Securities	(22,507)	736,674	120,000	1,075,000	334,000
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	46,283	1,478	11,000	(10,000)	35,000
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	127,576	101,236	201,000	104,000	13,000
<b>Excess of Revenue over Expenses</b>	<b>8,873,071</b>	<b>6,398,249</b>	<b>9,080,000</b>	<b>11,716,000</b>	<b>2,561,000</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>8,873,071</b>	<b>6,398,249</b>	<b>9,080,000</b>	<b>11,716,000</b>	<b>2,561,000</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>(2,088,909)</b>	<b>4,231,018</b>	<b>6,723,000</b>	<b>(2,609,000)</b>	<b>(3,232,000)</b>
Net Assets Released for Restrictions - Capital	†	1,065	†	†	†
Unrealized Gains/Losses on Investments	(420,079)	652,568	1,166,000	(611,000)	(716,000)
Minimum Pension Liability Adjustment	(3,140,696)	1,545,793	3,659,000	(3,304,000)	(112,000)
Transfers From/To Affiliates	(7,401,205)	(4,366,657)	(7,182,000)	(10,410,000)	(4,965,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

St. Joseph Hospital -- Bangor, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	1.700	2.363	2.410	2.535	2.167
Current Ratio without Board Designated and Undesignated Investments	1.592	2.362	1.941	2.020	1.715
Days in Accounts Receivable	30.945	36.496	33.609	39.315	47.872
Acid Test	.990	1.271	1.227	1.088	.672
Days Cash on Hand, Current	75.636	80.577	79.528	62.211	36.062
Days Cash on Hand, Incl Board Designated & Undesignated Investments	83.850	80.650	109.886	91.647	60.265
Average Payment Period, Accounts Payable and Accrued Expenses	36.190	28.008	29.150	34.794	30.230
Average Payment Period, Current Liabilities	76.400	63.373	64.828	57.159	53.626
<b>Capital Structure</b>					
Equity Financing Ratio	.336	.323	.402	.375	.348
Fixed Asset Financing	.614	1.235	1.007	.698	.677
Cash Flow Divided by Total Debt	.336	.206	.291	.350	.148
Cash Flow Divided by Total Debt with Operating Income Only	.318	.180	.273	.313	.127
Debt Service Coverage Total	4.753	5.630	6.190	6.453	3.054
Debt Service Coverage Total with Operating Income Only	4.510	4.956	5.816	5.794	2.684
<b>Profitability</b>					
Total Margin	.097	.066	.088	.103	.021
Operating Margin	.091	.054	.080	.090	.013
Non Operating Revenue Margin	.076	.198	.090	.145	.357
Return On Assets	.158	.089	.122	.162	.037
Return On Equity	.471	.277	.305	.431	.107
Markup	2.156	2.114	2.361	2.441	2.316
Deductible	.451	.466	.491	.495	.514
Markup Adjustment for Deductible	1.201	1.150	1.219	1.245	1.140
Reported Income Index	(4.003)	1.512	1.351	(4.492)	(.792)
<b>Asset Efficiency</b>					
Total Asset Turnover	1.626	1.353	1.397	1.567	1.807
Fixed Asset Turnover	4.131	4.642	4.390	3.536	4.120
Average Age Plant Depreciation Only	11.191	12.105	12.015	11.937	12.621
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.006	.097	.047	.076	.196
Total Operating Revenue Growth	.040	.054	.077	.087	.104
Realized Gains Divided by Non-Operating Revenue	(.033)	.582	.147	.634	.365
Realized Gains Divided by Net Income	(.003)	.115	.013	.092	.130
Long Term Debt to Equity	.715	1.102	.792	.812	.846

† Data not available or not applicable

# Maine Health Data Organization Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>45,285,000</b>	<b>50,572,000</b>	<b>50,046,000</b>	<b>45,271,000</b>	<b>44,492,000</b>
Cash and Investment	4,687,000	2,831,000	9,213,000	4,262,000	3,541,000
Current Assets Whose Use is Limited	†	†	†	†	†
Net Patient Accounts Receivable	14,749,000	12,955,000	13,807,000	13,858,000	17,893,000
Due from Affiliates	21,654,000	13,749,000	21,843,000	21,881,000	18,678,000
Third Party Settlements Receivable	†	17,698,000	†	369,000	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,173,000	1,257,000	1,243,000	1,287,000	1,501,000
Other Current Assets	3,022,000	2,082,000	3,940,000	3,614,000	2,879,000
<b>Total Non-Current Assets</b>	<b>111,560,000</b>	<b>91,459,000</b>	<b>94,585,000</b>	<b>94,512,000</b>	<b>103,491,000</b>
Trustee Held Investments	1,272,000	1,736,000	1,861,000	1,775,000	2,099,000
Board Designated and Undesignated Investments	26,486,000	27,626,000	31,377,000	32,950,000	36,490,000
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	2,329,000	2,433,000	2,466,000	2,463,000	2,463,000
Other Non-current Assets	22,137,000	1,596,000	3,052,000	2,826,000	2,591,000
Gross Property, Plant and Equipment (PP&E)	106,497,000	109,659,000	109,588,000	113,027,000	137,545,000
Accumulated Depreciation	47,161,000	51,591,000	53,759,000	58,529,000	77,697,000
Net Property, Plant and Equipment (PP&E)	59,336,000	58,068,000	55,829,000	54,498,000	59,848,000
<b>Total Unrestricted Assets</b>	<b>156,845,000</b>	<b>142,031,000</b>	<b>144,631,000</b>	<b>139,783,000</b>	<b>147,983,000</b>
<b>Total Current Liabilities</b>	<b>17,871,000</b>	<b>15,387,000</b>	<b>15,675,000</b>	<b>14,591,000</b>	<b>20,925,000</b>
Current Long Term Debt (LTD)	1,906,000	1,953,000	2,071,000	2,117,000	2,643,000
Accounts Payable and Accrued Expenses	11,764,000	13,434,000	12,083,000	12,474,000	17,140,000
Estimated Third Party Settlements	1,701,000	†	1,521,000	†	342,000
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	2,500,000	†	†	†	800,000
<b>Total Non-current Liabilities</b>	<b>48,357,000</b>	<b>46,779,000</b>	<b>43,931,000</b>	<b>43,520,000</b>	<b>42,025,000</b>
Long Term Debt	46,708,000	45,479,000	43,343,000	41,048,000	39,350,000
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	1,649,000	1,300,000	588,000	2,472,000	2,675,000
<b>Fund Balance Unrestricted</b>	<b>90,617,000</b>	<b>79,865,000</b>	<b>85,025,000</b>	<b>81,672,000</b>	<b>85,033,000</b>
<b>Total Liabilities &amp; Equity</b>	<b>156,845,000</b>	<b>142,031,000</b>	<b>144,631,000</b>	<b>139,783,000</b>	<b>147,983,000</b>
<b>Total Restricted Assets</b>	<b>2,392,000</b>	<b>2,239,000</b>	<b>1,689,000</b>	<b>2,006,000</b>	<b>2,036,000</b>
Cash and Investments	2,392,000	2,239,000	1,689,000	2,006,000	2,036,000
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>2,392,000</b>	<b>2,239,000</b>	<b>1,689,000</b>	<b>2,006,000</b>	<b>2,036,000</b>
<b>Total Restricted Fund Balance</b>	<b>2,392,000</b>	<b>2,239,000</b>	<b>1,689,000</b>	<b>2,006,000</b>	<b>2,036,000</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,696,000	1,542,000	992,000	1,309,000	1,329,000
Permanently Restricted Net Assets	696,000	697,000	697,000	697,000	707,000

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>361,276,000</b>	<b>364,399,000</b>	<b>387,305,000</b>	<b>395,000,000</b>	<b>419,311,000</b>
Gross Inpatient Service Revenue	135,070,000	129,094,000	134,122,000	135,366,000	157,510,000
Gross Outpatient Service Revenue	226,206,000	235,305,000	253,183,000	259,634,000	261,801,000
Free Care (Charity Care)	11,371,000	15,882,000	12,719,000	12,465,000	10,237,000
Bad Debt (Provision for Bad Debt)	6,926,000	6,313,000	10,957,000	12,016,000	8,606,000
Contractuals	202,140,000	207,016,000	227,740,000	234,168,000	243,225,000
Changes in Prior Year Estimated/Final Settlements	597,000	(1,089,000)	(2,964,000)	(2,500,000)	(1,350,000)
Net Patient Service Revenue	140,242,000	136,277,000	138,853,000	138,851,000	158,593,000
Other Operating Revenue	9,901,000	8,656,000	8,757,000	8,272,000	17,275,000
<b>Total Operating Revenue</b>	<b>150,143,000</b>	<b>144,933,000</b>	<b>147,610,000</b>	<b>147,123,000</b>	<b>175,868,000</b>
<b>Total Operating Expenses</b>	<b>146,076,000</b>	<b>148,698,000</b>	<b>147,509,000</b>	<b>149,574,000</b>	<b>177,990,000</b>
Depreciation and Amortization	4,993,000	5,289,000	4,964,000	4,851,000	5,455,000
Interest	2,153,000	2,389,000	2,122,000	1,964,000	1,906,000
Advertising Expenses	†	479,000	438,000	431,000	507,000
Allowed Advertising Expenses	†	132,000	100,000	22,000	55,000
Non-Allowed Advertising Expenses	†	347,000	338,000	409,000	452,000
Salaries and Benefits	84,318,000	87,081,000	85,709,000	85,926,000	94,696,000
Other Operating Expenses	54,612,000	53,460,000	54,276,000	56,402,000	75,426,000
<b>Net Operating Income</b>	<b>4,067,000</b>	<b>(3,765,000)</b>	<b>101,000</b>	<b>(2,451,000)</b>	<b>(2,122,000)</b>
<b>Total Non-operating Revenue</b>	<b>(2,077,000)</b>	<b>2,504,000</b>	<b>2,784,000</b>	<b>1,136,000</b>	<b>(460,000)</b>
<b>Total Investment Income</b>	<b>505,000</b>	<b>1,685,000</b>	<b>2,248,000</b>	<b>1,105,000</b>	<b>(481,000)</b>
Interest and Dividends	505,000	1,685,000	2,248,000	1,105,000	(481,000)
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(2,582,000)	819,000	536,000	31,000	21,000
<b>Excess of Revenue over Expenses</b>	<b>1,990,000</b>	<b>(1,261,000)</b>	<b>2,885,000</b>	<b>(1,315,000)</b>	<b>(2,582,000)</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>1,990,000</b>	<b>(1,261,000)</b>	<b>2,885,000</b>	<b>(1,315,000)</b>	<b>(2,582,000)</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>3,796,000</b>	<b>(10,752,000)</b>	<b>5,160,000</b>	<b>(3,353,000)</b>	<b>(4,319,000)</b>
Net Assets Released for Restrictions - Capital	321,000	360,000	†	†	168,000
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	1,485,000	(9,851,000)	2,275,000	(2,160,000)	(1,905,000)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	122,000	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

St. Mary's Regional Medical Center -- Lewiston, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	4.016	5.082	5.194	5.361	3.870
Current Ratio without Board Designated and Undesignated Investments	2.534	3.287	3.193	3.103	2.126
Days in Accounts Receivable	38.386	34.698	36.294	36.429	41.181
Acid Test	.262	.184	.588	.292	.169
Days Cash on Hand, Current	12.126	7.205	23.591	10.749	7.491
Days Cash on Hand, Incl Board Designated & Undesignated Investments	80.649	77.518	103.935	93.851	84.686
Average Payment Period, Accounts Payable and Accrued Expenses	30.435	34.192	30.940	31.460	36.260
Average Payment Period, Current Liabilities	46.235	39.163	40.137	36.799	44.267
<b>Capital Structure</b>					
Equity Financing Ratio	.578	.562	.588	.584	.575
Fixed Asset Financing	.787	.783	.776	.753	.657
Cash Flow Divided by Total Debt	.105	.065	.132	.061	.046
Cash Flow Divided by Total Debt with Operating Income Only	.137	.025	.085	.041	.053
Debt Service Coverage Total	2.324	1.494	2.447	1.363	1.188
Debt Service Coverage Total with Operating Income Only	2.852	.911	1.764	1.082	1.302
<b>Profitability</b>					
Total Margin	.013	(.009)	.019	(.009)	(.015)
Operating Margin	.027	(.026)	.001	(.017)	(.012)
Non Operating Revenue Margin	(1.044)	(1.986)	.965	(.864)	.178
Return On Assets	.013	(.009)	.020	(.009)	(.017)
Return On Equity	.022	(.016)	.034	(.016)	(.030)
Markup	2.541	2.509	2.685	2.696	2.453
Deductible	.560	.568	.588	.593	.580
Markup Adjustment for Deductible	1.157	1.117	1.141	1.131	1.086
Reported Income Index	.524	.117	.559	.392	(.768)
<b>Asset Efficiency</b>					
Total Asset Turnover	.944	1.038	1.040	1.061	1.185
Fixed Asset Turnover	2.530	2.496	2.644	2.700	2.939
Average Age Plant Depreciation Only	9.445	9.754	10.830	12.065	14.243
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.138	.018	(.008)	.014	.190
Total Operating Revenue Growth	.116	(.035)	.018	(.003)	.195
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.515	.569	.510	.503	.463

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>15,424,898</b>	<b>15,451,252</b>	<b>22,182,824</b>	<b>23,267,932</b>	<b>24,983,793</b>
Cash and Investment	6,153,111	6,341,059	14,231,199	14,698,307	15,333,609
Current Assets Whose Use is Limited	889,188	989,716	1,022,963	979,959	1,871,561
Net Patient Accounts Receivable	6,824,645	6,595,626	5,292,592	5,618,001	6,038,657
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	1,093,414	1,064,314	1,168,208	1,297,342	1,189,093
Other Current Assets	464,540	460,537	467,862	674,323	550,873
<b>Total Non-Current Assets</b>	<b>25,314,650</b>	<b>29,016,723</b>	<b>26,628,281</b>	<b>28,130,813</b>	<b>40,387,882</b>
Trustee Held Investments	406,013	406,695	407,302	†	3,472,631
Board Designated and Undesignated Investments	3,499,868	3,874,840	4,097,710	4,887,307	7,550,976
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	3,699,734	4,306,123	4,732,324	5,157,332	4,792,689
Other Non-current Assets	3,540,613	6,973,237	4,247,270	5,763,988	9,286,223
Gross Property, Plant and Equipment (PP&E)	42,062,616	43,094,283	44,164,477	44,976,091	47,828,684
Accumulated Depreciation	27,894,194	29,638,455	31,020,802	32,653,905	32,543,321
Net Property, Plant and Equipment (PP&E)	14,168,422	13,455,828	13,143,675	12,322,186	15,285,363
<b>Total Unrestricted Assets</b>	<b>40,739,548</b>	<b>44,467,975</b>	<b>48,811,105</b>	<b>51,398,745</b>	<b>65,371,675</b>
<b>Total Current Liabilities</b>	<b>7,915,863</b>	<b>7,322,137</b>	<b>12,757,453</b>	<b>12,528,614</b>	<b>14,009,472</b>
Current Long Term Debt (LTD)	328,527	351,794	310,803	111,859	361,547
Accounts Payable and Accrued Expenses	4,185,264	4,486,912	4,803,950	4,252,247	4,970,708
Estimated Third Party Settlements	2,327,836	1,336,843	6,552,389	7,069,781	7,258,294
Due to Affiliates	1,074,236	1,146,588	1,090,311	1,094,727	1,266,264
Other Current Liabilities	†	†	†	†	152,659
<b>Total Non-current Liabilities</b>	<b>4,405,164</b>	<b>4,317,729</b>	<b>3,988,356</b>	<b>2,525,487</b>	<b>11,736,927</b>
Long Term Debt	3,487,968	3,153,685	2,874,042	59,185	5,562,324
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	1,312,402	1,940,377
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	917,196	1,164,044	1,114,314	1,153,900	4,234,226
<b>Fund Balance Unrestricted</b>	<b>28,418,521</b>	<b>32,828,109</b>	<b>32,065,296</b>	<b>36,344,644</b>	<b>39,625,276</b>
<b>Total Liabilities &amp; Equity</b>	<b>40,739,548</b>	<b>44,467,975</b>	<b>48,811,105</b>	<b>51,398,745</b>	<b>65,371,675</b>
<b>Total Restricted Assets</b>	<b>1,024,882</b>	<b>1,145,448</b>	<b>1,219,437</b>	<b>1,582,900</b>	<b>1,304,827</b>
Cash and Investments	1,024,882	1,145,448	1,219,437	1,582,900	1,304,827
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>1,024,882</b>	<b>1,145,448</b>	<b>1,219,437</b>	<b>1,582,900</b>	<b>1,304,827</b>
<b>Total Restricted Fund Balance</b>	<b>1,024,882</b>	<b>1,145,448</b>	<b>1,219,437</b>	<b>1,582,900</b>	<b>1,304,827</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	472,728	593,294	667,283	1,024,489	746,416
Permanently Restricted Net Assets	552,154	552,154	552,154	558,411	558,411

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>92,093,892</b>	<b>93,610,932</b>	<b>96,228,351</b>	<b>95,345,120</b>	<b>99,220,072</b>
Gross Inpatient Service Revenue	24,328,172	19119244.000	19758648.000	18,568,934	20,634,088
Gross Outpatient Service Revenue	67,765,720	74491688.000	76469703.000	76,776,186	78,585,984
Free Care (Charity Care)	2,046,576	2104946.000	2743657.000	2,766,583	2,423,300
Bad Debt (Provision for Bad Debt)	2,942,133	2956751.000	4011284.000	4,424,397	4,371,650
Contractuals	40,076,894	36104720.000	36163568.000	33,057,895	34,833,815
Changes in Prior Year Estimated/Final Settlements	(1,891,000)	(1975000.000)	(890000.000)	(1,295,000)	(1,729,000)
Net Patient Service Revenue	48,919,289	54419515.000	54199842.000	56,391,245	59,320,307
Other Operating Revenue	444,037	1238060.000	701126.000	1,077,627	1,178,664
<b>Total Operating Revenue</b>	<b>49,363,326</b>	<b>55657575.000</b>	<b>54900968.000</b>	<b>57,468,872</b>	<b>60,498,971</b>
<b>Total Operating Expenses</b>	<b>44,082,366</b>	<b>51072041.000</b>	<b>52330558.000</b>	<b>53,218,576</b>	<b>56,650,928</b>
Depreciation and Amortization	2,190,666	2090838.000	2092239.000	1,961,693	2,015,631
Interest	71,135	64937.000	56778.000	39,446	178,046
Advertising Expenses	121,156	90082.000	122124.000	80,202	59,770
Allowed Advertising Expenses	†	†	†	†	†
Non-Allowed Advertising Expenses	121,156	90082.000	122124.000	80,202	59,770
Salaries and Benefits	25,919,788	30218965.000	30995676.000	31,416,736	31,029,476
Other Operating Expenses	15,779,621	18607219.000	19063741.000	19,720,499	23,368,005
<b>Net Operating Income</b>	<b>5,280,960</b>	<b>4585534.000</b>	<b>2570410.000</b>	<b>4,250,296</b>	<b>3,848,043</b>
<b>Total Non-operating Revenue</b>	<b>39,592</b>	<b>576310.000</b>	<b>464045.000</b>	<b>383,614</b>	<b>(244,357)</b>
<b>Total Investment Income</b>	<b>56,993</b>	<b>26913.000</b>	<b>18278.000</b>	<b>33,631</b>	<b>47,243</b>
Interest and Dividends	56,993	26913.000	18278.000	33,631	47,243
Realized Gains/Losses on Sales of Securities	†	†	†	†	†
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	(17,401)	549397.000	445767.000	349,983	(291,600)
<b>Excess of Revenue over Expenses</b>	<b>5,320,552</b>	<b>5161844.000</b>	<b>3034455.000</b>	<b>4,633,910</b>	<b>3,603,686</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>5,320,552</b>	<b>5161844.000</b>	<b>3034455.000</b>	<b>4,633,910</b>	<b>3,603,686</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>1,517,871</b>	<b>4409588.000</b>	<b>(762813.000)</b>	<b>4,279,348</b>	<b>3,280,632</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	(34,521)	189,066	179,164	165,582	(370,853)
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(3,699,206)	(1,058,322)	(3,978,532)	(520,144)	27,799
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	20,000
Other Changes	(68,954)	117,000	2,100	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Stephens Memorial Hospital -- Norway, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	2.391	2.639	2.060	2.247	2.322
Current Ratio without Board Designated and Undesignated Investments	1.949	2.110	1.739	1.857	1.783
Days in Accounts Receivable	50.921	44.238	35.642	36.363	37.156
Acid Test	.890	1.001	1.196	1.251	1.228
Days Cash on Hand, Current	61.359	54.628	110.827	111.645	114.942
Days Cash on Hand, Incl Board Designated & Undesignated Investments	91.853	83.502	140.599	146.447	165.387
Average Payment Period, Accounts Payable and Accrued Expenses	36.466	33.436	34.902	30.280	33.208
Average Payment Period, Current Liabilities	68.970	54.563	92.688	89.216	93.593
<b>Capital Structure</b>					
Equity Financing Ratio	.698	.738	.657	.707	.606
Fixed Asset Financing	.246	.234	.219	.005	.364
Cash Flow Divided by Total Debt	.610	.623	.306	.438	.218
Cash Flow Divided by Total Debt with Operating Income Only	.606	.574	.278	.413	.228
Debt Service Coverage Total	21.411	18.598	12.687	18.944	19.997
Debt Service Coverage Total with Operating Income Only	21.299	17.133	11.551	17.849	20.840
<b>Profitability</b>					
Total Margin	.108	.092	.055	.080	.060
Operating Margin	.107	.082	.047	.074	.064
Non Operating Revenue Margin	.007	.112	.153	.083	(.068)
Return On Assets	.131	.116	.062	.090	.055
Return On Equity	.187	.157	.095	.127	.091
Markup	2.099	1.857	1.852	1.812	1.772
Deductible	.435	.386	.376	.347	.351
Markup Adjustment for Deductible	1.190	1.150	1.161	1.191	1.157
Reported Income Index	3.505	1.171	(3.978)	1.083	1.098
<b>Asset Efficiency</b>					
Total Asset Turnover	1.213	1.265	1.134	1.126	.922
Fixed Asset Turnover	3.484	4.136	4.177	4.664	3.958
Average Age Plant Depreciation Only	12.733	14.175	14.827	16.646	16.145
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.119	.159	.025	.017	.064
Total Operating Revenue Growth	.176	.128	(.014)	.047	.053
Realized Gains Divided by Non-Operating Revenue	†	†	†	†	†
Realized Gains Divided by Net Income	†	†	†	†	†
Long Term Debt to Equity	.123	.096	.090	.002	.140

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>17,636,125</b>	<b>13,058,125</b>	<b>15,012,109</b>	<b>14,531,402</b>	<b>19,040,734</b>
Cash and Investment	8,299,255	3,940,965	5,368,040	3,340,388	7,735,031
Current Assets Whose Use is Limited	153,534	152,947	153,486	92,751	150,005
Net Patient Accounts Receivable	6,696,824	5,639,738	6,489,783	7,749,753	7,696,777
Due from Affiliates	†	†	†	291,053	†
Third Party Settlements Receivable	†	†	†	†	†
Other Accounts Receivable	†	†	†	†	†
Inventory	2,005,526	2,380,723	2,578,577	2,594,674	2,982,447
Other Current Assets	480,986	943,752	422,223	462,783	476,474
<b>Total Non-Current Assets</b>	<b>60,605,835</b>	<b>75,733,703</b>	<b>84,952,183</b>	<b>86,140,902</b>	<b>92,820,602</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	35,864,555	43,254,462	49,336,807	49,894,030	56,153,459
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	2,863,905	7,741,335	9,741,206	10,310,984	11,573,294
Gross Property, Plant and Equipment (PP&E)	56,090,791	61,779,328	65,298,741	68,365,054	70,636,717
Accumulated Depreciation	34,213,416	37,041,422	39,424,571	42,429,166	45,542,868
Net Property, Plant and Equipment (PP&E)	21,877,375	24,737,906	25,874,170	25,935,888	25,093,849
<b>Total Unrestricted Assets</b>	<b>78,241,960</b>	<b>88,791,828</b>	<b>99,964,292</b>	<b>100,672,304</b>	<b>111,861,336</b>
<b>Total Current Liabilities</b>	<b>14,211,379</b>	<b>14,564,695</b>	<b>19,660,152</b>	<b>16,543,265</b>	<b>19,790,724</b>
Current Long Term Debt (LTD)	555,918	406,098	424,095	436,868	457,183
Accounts Payable and Accrued Expenses	6,881,754	6,884,089	8,016,934	7,657,167	6,952,461
Estimated Third Party Settlements	5,901,459	6,567,121	9,435,717	6,268,245	9,893,090
Due to Affiliates	872,248	707,387	1,783,406	2,076,514	2,393,954
Other Current Liabilities	†	†	†	104,471	94,036
<b>Total Non-current Liabilities</b>	<b>7,857,889</b>	<b>9,580,416</b>	<b>9,888,693</b>	<b>10,731,705</b>	<b>11,995,735</b>
Long Term Debt	6,547,889	6,501,723	6,178,134	6,052,013	5,583,378
Estimated Third Party Settlements	†	†	†	†	†
Due to Affiliates	†	†	†	2,247,519	3,325,357
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	†	†	†	†	†
Other Non-Current Liabilities	1,310,000	3,078,693	3,710,559	2,432,173	3,087,000
<b>Fund Balance Unrestricted</b>	<b>56,172,692</b>	<b>64,646,717</b>	<b>70,415,447</b>	<b>73,397,334</b>	<b>80,074,877</b>
<b>Total Liabilities &amp; Equity</b>	<b>78,241,960</b>	<b>88,791,828</b>	<b>99,964,292</b>	<b>100,672,304</b>	<b>111,861,336</b>
<b>Total Restricted Assets</b>	<b>12,658,626</b>	<b>16,186,429</b>	<b>18,416,093</b>	<b>20,912,375</b>	<b>19,521,498</b>
Cash and Investments	12,658,626	16,186,429	18,416,093	20,912,375	19,521,498
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>12,658,626</b>	<b>16,186,429</b>	<b>18,416,093</b>	<b>20,912,375</b>	<b>19,521,498</b>
<b>Total Restricted Fund Balance</b>	<b>12,658,626</b>	<b>16,186,429</b>	<b>18,416,093</b>	<b>20,912,375</b>	<b>19,521,498</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	1,456,389	1,599,224	1,654,134	1,730,569	1,702,855
Permanently Restricted Net Assets	11,202,237	14,587,205	16,761,959	19,181,806	17,818,643

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>111,301,961</b>	<b>112,910,211</b>	<b>118,984,918</b>	<b>120,536,536</b>	<b>134,257,478</b>
Gross Inpatient Service Revenue	27,675,893	25,618,253	27,160,285	24,771,141	29,180,381
Gross Outpatient Service Revenue	83,626,068	87,291,958	91,824,633	95,765,395	105,077,097
Free Care (Charity Care)	3,314,381	3,944,129	5,095,397	5,758,415	5,095,049
Bad Debt (Provision for Bad Debt)	4,033,375	4,341,000	5,377,294	5,474,729	5,630,152
Contractuals	37,409,569	37,289,859	40,196,725	38,927,490	44,391,672
Changes in Prior Year Estimated/Final Settlements	(4,700,000)	(600,000)	(2,400,000)	(1,500,000)	(2,200,000)
Net Patient Service Revenue	71,244,636	67,935,223	70,715,502	71,875,902	81,340,605
Other Operating Revenue	1,268,567	2,338,191	1,692,752	2,662,261	3,091,711
<b>Total Operating Revenue</b>	<b>72,513,203</b>	<b>70,273,414</b>	<b>72,408,254</b>	<b>74,538,163</b>	<b>84,432,316</b>
<b>Total Operating Expenses</b>	<b>64,963,652</b>	<b>66,139,205</b>	<b>69,877,391</b>	<b>74,730,977</b>	<b>77,647,540</b>
Depreciation and Amortization	3,147,893	3,096,520	3,081,428	3,302,765	4,181,834
Interest	403,887	331,866	333,494	414,240	199,865
Advertising Expenses	43,248	61,178	(228)	14,270	29,802
Allowed Advertising Expenses	43,248	61,178	(228)	14,270	29,802
Non-Allowed Advertising Expenses	†	†	†	†	†
Salaries and Benefits	40,522,756	41,660,166	42,547,345	44,975,971	46,809,542
Other Operating Expenses	20,845,868	20,989,475	23,915,352	26,023,731	26,426,497
<b>Net Operating Income</b>	<b>7,549,551</b>	<b>4,134,209</b>	<b>2,530,863</b>	<b>(192,814)</b>	<b>6,784,776</b>
<b>Total Non-operating Revenue</b>	<b>1,018,974</b>	<b>5,227,390</b>	<b>4,687,711</b>	<b>4,529,428</b>	<b>537,822</b>
<b>Total Investment Income</b>	<b>792,955</b>	<b>5,279,973</b>	<b>4,437,150</b>	<b>4,431,969</b>	<b>438,489</b>
Interest and Dividends	1,283,936	1,253,487	1,317,102	1,261,934	1,536,675
Realized Gains/Losses on Sales of Securities	(490,981)	4,026,486	3,120,048	3,170,035	(1,098,186)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	93,830	(157,879)	(38,871)	(135,509)	(19,207)
Permanently Impaired Writedowns of Other Assets	†	†	†	†	†
Other Non-Operating Revenues (Gifts, Bequests, etc.)	132,189	105,296	289,432	232,968	118,540
<b>Excess of Revenue over Expenses</b>	<b>8,568,525</b>	<b>9,361,599</b>	<b>7,218,574</b>	<b>4,336,614</b>	<b>7,322,598</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>8,568,525</b>	<b>9,361,599</b>	<b>7,218,574</b>	<b>4,336,614</b>	<b>7,322,598</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>7,627,045</b>	<b>8,474,025</b>	<b>5,768,730</b>	<b>2,981,887</b>	<b>6,677,543</b>
Net Assets Released for Restrictions - Capital	†	†	†	†	†
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	†	†	†	†	†
Transfers From/To Affiliates	(941,480)	(887,574)	(1,449,844)	(1,354,727)	(645,055)
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

Waldo County General Hospital -- Belfast, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.765	3.866	3.273	3.894	3.799
Current Ratio without Board Designated and Undesignated Investments	1.241	.897	.764	.878	.962
Days in Accounts Receivable	34.309	30.301	33.497	39.355	34.538
Acid Test	.595	.281	.281	.208	.398
Days Cash on Hand, Current	49.911	23.703	30.172	17.543	39.175
Days Cash on Hand, Incl Board Designated & Undesignated Investments	261.678	274.134	299.768	272.503	318.163
Average Payment Period, Accounts Payable and Accrued Expenses	40.634	39.857	43.808	39.128	34.542
Average Payment Period, Current Liabilities	83.913	84.326	107.431	84.537	98.326
<b>Capital Structure</b>					
Equity Financing Ratio	.718	.728	.704	.729	.716
Fixed Asset Financing	.299	.263	.239	.233	.222
Cash Flow Divided by Total Debt	.531	.516	.349	.280	.362
Cash Flow Divided by Total Debt with Operating Income Only	.485	.299	.190	.114	.345
Debt Service Coverage Total	12.969	14.407	14.378	9.607	18.382
Debt Service Coverage Total with Operating Income Only	11.879	8.519	8.039	4.204	17.537
<b>Profitability</b>					
Total Margin	.117	.124	.094	.055	.086
Operating Margin	.104	.059	.035	(.003)	.080
Non Operating Revenue Margin	.119	.558	.649	1.044	.073
Return On Assets	.110	.105	.072	.043	.065
Return On Equity	.153	.145	.103	.059	.091
Markup	1.733	1.743	1.727	1.649	1.769
Deductible	.336	.330	.338	.323	.331
Markup Adjustment for Deductible	1.157	1.179	1.152	1.128	1.197
Reported Income Index	1.123	1.105	1.251	1.454	1.097
<b>Asset Efficiency</b>					
Total Asset Turnover	.940	.850	.771	.785	.760
Fixed Asset Turnover	3.315	2.841	2.798	2.874	3.365
Average Age Plant Depreciation Only	10.869	11.962	12.794	12.847	10.891
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.098	.018	.057	.069	.039
Total Operating Revenue Growth	.157	(.031)	.030	.029	.133
Realized Gains Divided by Non-Operating Revenue	(.482)	.770	.666	.700	(2.042)
Realized Gains Divided by Net Income	(.057)	.430	.432	.731	(.150)
Long Term Debt to Equity	.117	.101	.088	.082	.070

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Current Assets</b>	<b>30,529,151</b>	<b>27,665,409</b>	<b>31,575,179</b>	<b>29,886,175</b>	<b>28,809,236</b>
Cash and Investment	5,732,030	871,178	238,890	1,218,578	841,340
Current Assets Whose Use is Limited	1,823,447	1,733,219	1,784,753	1,685,735	823,036
Net Patient Accounts Receivable	18,036,395	20,018,973	22,816,269	22,254,601	22,268,214
Due from Affiliates	†	†	†	†	†
Third Party Settlements Receivable	†	†	1,610,865	†	†
Other Accounts Receivable	276,801	260,513	564,839	108,072	267,721
Inventory	3,503,742	3,748,911	3,408,904	3,434,214	3,622,457
Other Current Assets	1,156,736	1,032,615	1,150,659	1,184,975	986,468
<b>Total Non-Current Assets</b>	<b>76,985,509</b>	<b>80,851,580</b>	<b>74,784,897</b>	<b>78,982,371</b>	<b>80,029,724</b>
Trustee Held Investments	†	†	†	†	†
Board Designated and Undesignated Investments	26,837,417	24,706,146	25,174,008	29,387,005	32,523,790
Due From Affiliates	†	†	†	†	†
Investments in Affiliates	†	†	†	†	†
Other Non-current Assets	4,178,286	5,303,201	1,373,049	1,637,714	1,387,742
Gross Property, Plant and Equipment (PP&E)	102,537,548	112,630,275	114,090,843	117,138,250	119,663,102
Accumulated Depreciation	56,567,742	61,788,042	65,853,003	69,180,598	73,544,910
Net Property, Plant and Equipment (PP&E)	45,969,806	50,842,233	48,237,840	47,957,652	46,118,192
<b>Total Unrestricted Assets</b>	<b>107,514,660</b>	<b>108,516,989</b>	<b>106,360,076</b>	<b>108,868,546</b>	<b>108,838,960</b>
<b>Total Current Liabilities</b>	<b>18,195,350</b>	<b>21,342,314</b>	<b>15,844,763</b>	<b>17,343,671</b>	<b>13,290,938</b>
Current Long Term Debt (LTD)	1,487,000	1,460,000	1,602,301	1,542,382	1,431,702
Accounts Payable and Accrued Expenses	14,833,491	15,782,849	14,242,462	15,801,289	11,859,236
Estimated Third Party Settlements	1,874,859	4,099,465	†	†	†
Due to Affiliates	†	†	†	†	†
Other Current Liabilities	†	†	†	†	†
<b>Total Non-current Liabilities</b>	<b>27,132,857</b>	<b>28,976,269</b>	<b>27,171,522</b>	<b>23,948,279</b>	<b>25,186,604</b>
Long Term Debt	19,365,604	17,877,565	18,708,628	17,125,493	14,541,202
Estimated Third Party Settlements	†	†	†	72,122	897,258
Due to Affiliates	†	†	†	†	†
Self Insurance Fund	†	†	†	†	†
Accrued Pension and Post Retiree Health Benefits	6,841,260	10,211,032	7,536,793	5,673,108	8,768,536
Other Non-Current Liabilities	925,993	887,672	926,101	1,077,556	979,608
<b>Fund Balance Unrestricted</b>	<b>62,186,453</b>	<b>58,198,406</b>	<b>63,343,791</b>	<b>67,576,596</b>	<b>70,361,418</b>
<b>Total Liabilities &amp; Equity</b>	<b>107,514,660</b>	<b>108,516,989</b>	<b>106,360,076</b>	<b>108,868,546</b>	<b>108,838,960</b>
<b>Total Restricted Assets</b>	<b>9,160,794</b>	<b>8,569,801</b>	<b>9,387,385</b>	<b>10,896,475</b>	<b>11,395,935</b>
Cash and Investments	9,160,794	8,569,801	9,387,385	10,896,475	11,395,935
Receivables	†	†	†	†	†
Other Assets	†	†	†	†	†
<b>Total Restricted Liabilities and Equity</b>	<b>9,160,794</b>	<b>8,569,801</b>	<b>9,387,385</b>	<b>10,896,475</b>	<b>11,395,935</b>
<b>Total Restricted Fund Balance</b>	<b>9,160,794</b>	<b>8,569,801</b>	<b>9,387,385</b>	<b>10,896,475</b>	<b>11,395,935</b>
Total Liabilities	†	†	†	†	†
Temporarily Restricted Net Assets	6,531,687	5,951,564	6,507,861	7,621,004	8,193,544
Permanently Restricted Net Assets	2,629,107	2,618,237	2,879,524	3,275,471	3,202,391

† Data not available or not applicable

## Maine Health Data Organization Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
DATA ELEMENTS	\$	\$	\$	\$	\$
<b>Total Gross Patient Service Revenue (GPSR)</b>	<b>303,664,055</b>	<b>328,015,064</b>	<b>330,800,519</b>	<b>333,743,870</b>	<b>357,634,220</b>
Gross Inpatient Service Revenue	88,234,107	87,831,897	87,875,947	87,377,408	90,337,615
Gross Outpatient Service Revenue	215,429,948	240,183,167	242,924,572	246,366,462	267,296,605
Free Care (Charity Care)	6,169,914	6,124,347	8,271,040	8,428,724	6,676,023
Bad Debt (Provision for Bad Debt)	6,288,303	7,171,710	7,730,859	7,509,170	8,743,359
Contractuals	144,397,690	163,602,256	169,127,252	173,025,151	183,044,785
Changes in Prior Year Estimated/Final Settlements	†	†	(1,300,000)	†	†
Net Patient Service Revenue	146,808,148	151,116,751	146,971,368	144,780,825	159,170,053
Other Operating Revenue	2,768,390	3,004,073	4,936,500	3,971,147	3,307,804
<b>Total Operating Revenue</b>	<b>149,576,538</b>	<b>154,120,824</b>	<b>151,907,868</b>	<b>148,751,972</b>	<b>162,477,857</b>
<b>Total Operating Expenses</b>	<b>146,761,560</b>	<b>155,761,918</b>	<b>153,607,184</b>	<b>151,586,182</b>	<b>163,300,129</b>
Depreciation and Amortization	5,485,695	5,534,301	4,905,160	4,638,105	4,446,750
Interest	896,608	859,231	956,842	890,935	806,974
Advertising Expenses	693,001	658,000	582,000	446,000	464,000
Allowed Advertising Expenses	59,816	62,453	70,050	59,263	84,968
Non-Allowed Advertising Expenses	633,185	595,547	511,950	386,737	379,032
Salaries and Benefits	84,315,411	89,164,185	90,831,072	87,063,753	93,023,329
Other Operating Expenses	55,370,845	59,546,201	56,332,110	58,547,389	64,559,076
<b>Net Operating Income</b>	<b>2,814,978</b>	<b>(1,641,094)</b>	<b>(1,699,316)</b>	<b>(2,834,210)</b>	<b>(822,272)</b>
<b>Total Non-operating Revenue</b>	<b>4,452,312</b>	<b>278,816</b>	<b>3,523,774</b>	<b>4,093,013</b>	<b>990,386</b>
<b>Total Investment Income</b>	<b>4,275,847</b>	<b>(228,630)</b>	<b>3,024,207</b>	<b>3,891,181</b>	<b>(786,291)</b>
Interest and Dividends	172,273	82,170	11,465	37,383	163,980
Realized Gains/Losses on Sales of Securities	4,103,574	(310,800)	3,012,742	3,853,798	(950,271)
Permanently Impaired Security Writedowns	†	†	†	†	†
Gains/Losses on Joint Ventures/Equity Investments	†	†	†	†	†
Permanently Impaired Writedowns of Other Assets	(13,082)	(67,968)	(3,397)	3,292	11,600
Other Non-Operating Revenues (Gifts, Bequests, etc.)	189,547	575,414	502,964	198,540	1,765,077
<b>Excess of Revenue over Expenses</b>	<b>7,267,290</b>	<b>(1,362,278)</b>	<b>1,824,458</b>	<b>1,258,803</b>	<b>168,114</b>
Extraordinary Gains/Losses	†	†	†	†	†
<b>Total Surplus/Deficit</b>	<b>7,267,290</b>	<b>(1,362,278)</b>	<b>1,824,458</b>	<b>1,258,803</b>	<b>168,114</b>
<b>Total Change in Unrestricted Net Assets</b>	<b>12,256,032</b>	<b>(3,988,047)</b>	<b>5,145,385</b>	<b>4,232,807</b>	<b>2,135,137</b>
Net Assets Released for Restrictions - Capital	895,272	821,062	659,348	82,574	488,023
Unrealized Gains/Losses on Investments	†	†	†	†	†
Minimum Pension Liability Adjustment	4,093,470	(3,446,831)	2,661,579	2,891,430	1,479,000
Transfers From/To Affiliates	†	†	†	†	†
Mergers	†	†	†	†	†
Consolidations with Support	†	†	†	†	†
Other Changes	†	†	†	†	†

† Data not available or not applicable

# Maine Health Data Organization

## Hospital Financial Report Part III

York Hospital -- York, Me.	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
<b>RATIOS</b>					
<b>Liquidity</b>					
Current Ratio with Board Designated and Undesignated Investments	3.153	2.454	3.582	3.418	4.615
Current Ratio without Board Designated and Undesignated Investments	1.678	1.296	1.993	1.723	2.168
Days in Accounts Receivable	44.843	48.353	56.664	56.105	51.064
Acid Test	.415	.122	.128	.167	.125
Days Cash on Hand, Current	19.520	6.328	4.967	7.214	3.824
Days Cash on Hand, Incl Board Designated & Undesignated Investments	88.857	66.355	66.759	80.207	78.555
Average Payment Period, Accounts Payable and Accrued Expenses	38.324	38.347	34.959	39.248	27.249
Average Payment Period, Current Liabilities	47.009	51.854	38.892	43.079	30.539
<b>Capital Structure</b>					
Equity Financing Ratio	.578	.536	.596	.621	.646
Fixed Asset Financing	.421	.352	.388	.357	.315
Cash Flow Divided by Total Debt	.281	.083	.156	.143	.120
Cash Flow Divided by Total Debt with Operating Income Only	.183	.077	.075	.044	.094
Debt Service Coverage Total	7.448	2.144	3.180	2.723	2.308
Debt Service Coverage Total with Operating Income Only	5.019	2.026	1.722	1.081	1.886
<b>Profitability</b>					
Total Margin	.047	(.009)	.012	.008	.001
Operating Margin	.019	(.011)	(.011)	(.019)	(.005)
Non Operating Revenue Margin	.613	(.205)	1.931	3.252	5.891
Return On Assets	.068	(.013)	.017	.012	.002
Return On Equity	.117	(.023)	.029	.019	.002
Markup	2.088	2.125	2.186	2.228	2.210
Deductible	.476	.499	.511	.518	.512
Markup Adjustment for Deductible	1.104	1.075	1.085	1.086	1.089
Reported Income Index	.593	.342	.355	.297	.060
<b>Asset Efficiency</b>					
Total Asset Turnover	1.433	1.423	1.461	1.404	1.502
Fixed Asset Turnover	3.254	3.031	3.149	3.102	3.523
Average Age Plant Depreciation Only	10.312	11.165	13.425	14.916	16.539
<b>Other Financial Ratios</b>					
Total Operating Expense Growth	.071	.061	(.014)	(.013)	.077
Total Operating Revenue Growth	.061	.030	(.014)	(.021)	.092
Realized Gains Divided by Non-Operating Revenue	.922	(1.115)	.855	.942	(.959)
Realized Gains Divided by Net Income	.565	.228	1.651	3.061	(5.653)
Long Term Debt to Equity	.311	.307	.295	.253	.207

† Data not available or not applicable